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INDIVIDUAL INCOME TAX

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FOREWORD

This bulletin is a summary of the Minnesota Income Tax returns filed in 1983 for the 1982 tax year. The first section contains a summary of filing requirements and an explanation of terms used. These are followed by a summary analysis section and a family income section. The Statistical Appendix contains tables for returns filed in 1983, by size of Minnesota Gross Income, by size of Minnesota Taxable Income, by county and by city.

September, 1985 Commissioner of Revenue

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1982 INDIVIDUAL INCOME TAX STATISTICS

Introduction

The individual income tax statistics in this bulletin were tabulated from the 1982 individual income tax returns filed in 1983.

SUMMARY OF FILING REQUIREMENTS

The income requirements for filing an individual income tax return for 1982 were as follows:

Filing Status	Gross Income
Single	$ 2,700
Single and 65 or over or blind	4,100
Single and 65 or over and blind	5,200
Married	4,100*
Married and one is 65 or over or blind	5,200*
Married and both are 65 or over or one is 65 or over and one is blind	6,100*
Married and both are blind	6,100*
Married and both are 65 or over and one is blind or one is 65 or over and both are blind	6,900
Married and both are 65 or over and both are blind	7,700

* Combined Gross Income

Every individual whose tax liability exceeded allowable credits regardless of income was required to file a return. If an individual's gross income was less than the appropriate amount listed above and the employer withheld taxes, the individual could file a Minnesota individual income tax return to get a refund of these taxes.

EXPLANATION OF TERMS

I. Taxable and No-Tax Returns

The distinction between taxable and no-tax returns was based on whether or not a tax liability, as defined below, was reported on the return. On a no-tax return, a taxable income may have been reported, but the allowable credits reduced the liability to zero.

II. Filing Status

There were four filing statuses for individuals who filed 1982 individual income tax returns. These were as follows:

Single
Married, filing joint return (includes Married, filing separately, spouse does not file)
Married, filing separately on the combined return
Married, filing separate returns

New in 1982 was the option, for single persons only, to use a short form (Form M-1A) if certain requirements were met. These included resident status, Minnesota income less than $40,000, no itemized deductions, no additions to federal adjusted gross income, and not more than two dependents. Approximately 40% (339,605) of all single filers used the short form for tax year 1982.

Married couples had the option of filing either jointly or separately regardless of whether they filed jointly or separately for federal income tax purposes. Married couples in which each spouse had an income usually filed separately because the couple's tax liability is lower if the tax rates are applied to the income of each spouse separately than if the tax rates applied to the combined income of husband and wife. The same tax rate schedule applied to all types of filers. Married couples who filed separately could choose to file separately on the combined return or on separate returns. The major differences between these two methods involve how deductions are apportioned and who is responsible for paying the tax.

On all tables in this bulletin except those in the Family Income Section, each spouse of a married couple which filed separately is counted separately, as an individual filer. In the Statistical Appendix each joint return is counted as one filer, married persons who filed separately on the combined return are counted as two filers, married persons who filed separately on two returns are counted as two filers, each single person is counted as one filer. Only in the Family Income Section are married couples which filed separately on the combined return treated as a single family unit. (See explanation on page 17).

III. Income and Deductions

A. Federal Adjusted Gross Income

In order to compute his Minnesota income tax liability, the taxpayer first entered on Line 1 of his Minnesota income tax return the federal adjusted gross income reported on Line 32 of the 1982 Federal Form 1040 or on Line 12 of the 1982 Short Form 1040A. If a married couple filed a joint federal return but they filed separately for Minnesota income tax purposes, each spouse reported what his federal adjusted gross income would have been had each filed separate federal returns.

B. Minnesota Gross Income

Certain modifications to federal adjusted gross income were required in determining Minnesota gross income. These modifications do not apply to all taxpayers. Some of the required modifications are listed below.

1) Additions to federal adjusted gross income

Generally these modifications were expense, loss or exempt income items which were subtracted from gross income for federal income tax purposes but which were required to be included in gross income for state income tax purposes. These additions were made only by those taxpayers who subtracted these items from their gross income in determining their federal adjusted gross income for federal income tax purposes. The total amount of additions in 1982 was $1,291,532,403. This included two new items — the deduction for a married couple when both work and all or part of the deduction for payments to an IRA, SEP, or Keogh plan. Eliminated as an addition in 1982, due to the switch to an accrual basis, was the federal tax refund amount. Other items included were: moving expenses, if the taxpayer moved out of Minnesota; employee business expenses incurred while a resident of another state or incurred in connection with income not taxable by Minnesota; farm losses which exceed the state limit on farm loss deductions; losses sustained on property or businesses located outside Minnesota; estate or trust losses sustained outside the state; and interest on bonds of another state or governmental unit of another state if the interest is exempt from federal taxation. Certain other expenses and losses were also required to be added to federal adjusted gross income in determining Minnesota gross income.

2) Subtractions from federal adjusted gross income

Certain income items which were taxable for federal income tax purposes and were included in federal adjusted gross income were exempt from the Minnesota income tax and were subtracted from federal adjusted gross income to determine Minnesota gross income. The total amount of these subtractions in 1982 was $3,053,288,583. Some of the items subtracted were: state income tax refunds if included in federal adjusted gross income; certain portions of military pay; interest on United States bonds which is exempted from state taxation by federal law; certain amounts of retirement pay; income and gains from property located outside Minnesota; losses sustained on property within Minnesota which have not already been subtracted from gross income in determining federal adjusted gross income; and gains of trusts or estates on property located outside Minnesota. Certain other income items may also be subtracted from federal adjusted gross income in determining Minnesota gross income.

For a more complete explanation of the additions and subtractions made in determining Minnesota gross income, see Pages 5 through 7 of the 1982 Individual Income Tax Forms and Instructions located at the end of this bulletin.

C. Federal Income Tax Deduction

A taxpayer was allowed to deduct from his Minnesota gross income the total amount of federal income tax paid during the taxable year, but he could not deduct any federal income tax on income that was not taxed by the State of Minnesota. If husband and wife filed separately on separate returns, the federal income tax was deducted from the income of the person who actually paid the tax. If husband and wife filed separately on a combined return, the federal income tax was deducted by each spouse in proportion to his federal adjusted gross income. The federal income tax was deducted from Minnesota gross income to arrive at Minnesota adjusted gross income.

D. Minnesota Adjusted Gross Income

Minnesota adjusted gross income is equal to Minnesota gross income minus the federal tax deduction. Minnesota adjusted gross income is the basis for determining the standard deduction.

E. Personal Deductions

Taxpayers had the option of taking the standard deduction or of itemizing personal deductions - with the exception that in the case of married couples filing separately both spouses had to take the same type of deduction. One spouse could not itemize deductions while the other spouse took the standard deduction. The standard deduction was equal to 10% of Minnesota adjusted gross income, with a maximum of $2,250 for a person with a Minnesota adjusted gross income of $22,500 or more. The standard deduction is subject to yearly indexing and was raised from the 1981 ceiling of $2,206. Both spouses of a married couple filing separately were allowed to take a standard deduction of up to $2,250. Taxpayers who chose to itemize deductions were allowed to deduct a portion of unreimbursed medical and dental expenses, taxes including Minnesota real estate taxes, car licenses, gasoline tax and sales tax, interest paid, contributions, casualty or theft losses, union dues and tax return preparation fees. Married couples filing separately on the combined return were permitted to apportion itemized deductions between the spouses in such a manner as to minimize the combined tax liability of the couple. For married couples filing separate returns, each spouse was allowed to deduct only those expenses actually paid by that spouse with the exception that deductible expenses paid from joint funds were allowed to be apportioned between the spouses.

F. Taxable Income

Personal deductions - either standard or itemized - were subtracted from Minnesota adjusted gross income to arrive at taxable income. If taxable income was less than $40,000, the gross tax was determined by use of a look-up table provided in the instructions. That table included the rate schedule treatment as well as the impact of first multiplying taxable income by an adjustment factor of 1.006. That "taxable net income adjustment factor" is a mathematical correction which reduces the effect of the unindexed federal tax deduction on Minnesota's indexed income tax system for tax year 1981 and thereafter. If taxable income was $40,000 or over, the taxpayer was required to follow separate instructions to use the factor and the rate calculations to arrive at gross tax.

IV. Tax Liability

Since 1979, the tax brackets have been subject to a yearly indexing adjustment. In 1982, they were indexed by the Department of Revenue's estimate of 1982 growth in Average Minnesota Gross Income (2.0%).

The tax brackets and rates for year 1982 were as follows:

Taxable Income			Rate of Tax
$ 1	-	667	1.6%
668	-	1,334	2.2
1,335	-	2,666	3.5
2,667	-	3,998	5.8
3,999	-	5,330	7.3
5,331	-	6,662	8.8
6,663	-	9,326	10.2
9,327	-	11,990	11.5
11,991	-	16,652	12.8
16,653	-	26,642	14.0
26,643	-	36,632	15.0
36,633	And Over		16.0

The gross tax was calculated by applying the above tax rates to the taxpayer's adjusted taxable income. Then the nonrefundable credits (personal and dependent credits, credit for income tax paid to other states, pollution control equipment credit, political contributions credit, homemaker credit, and the residential credit) were subtracted to arrive at the tax liability. If the taxpayer qualified for the low income alternative tax, that tax replaced the calculated tax liabililty.

For tax year 1982, a surtax of 7% was added to tax liability to arrive at the total tax liability which is shown in the statistical tables.

It should be noted that the tax liability in the Statistical Appendix for each married person who filed separately on the combined return is an approximate amount because of the manner in which the net tax was reported on the return. After the gross tax was determined for each spouse, the gross tax amounts were combined, and the combined nonrefundable credits for both spouses were subtracted from the combined gross tax to arrive at a combined net tax liability for the couple. Since the data in the Statistical Appendix is tabulated by individual filer rather than by married couple, it was necessary to apportion the nonrefundable credits between the spouses in order to derive a net tax liability amount for each individual. An arbitrary assignment of the nonrefundable credits was made in the computer program which generated the statistical reports. The credits were applied against the tax of the spouse with the higher gross tax, with any excess being applied to the other spouse's liability.

V. Credits

A. Nonrefundable Credits - Nonrefundable credits are credits against the gross tax liability which can only reduce a taxpayer's liability to zero. If these credits exceed the tax liability, the excess credits cannot be refunded to the taxpayer.

1) Personal and Dependent Credits

The State of Minnesota allows a nonrefundable personal credit against the tax rather than a personal exemption against taxable income as on the federal income tax return. In 1982, a credit of $67 was allowed for the taxpayer, his spouse and each of his dependents. Additional credits of $67 each were allowed for every taxpayer, spouse or dependent who was 65 or over, blind, deaf and/or quadriplegic. Like the standard deduction and the tax brackets, the personal and dependent credits are indexed. They were raised from the 1981 amount of $66.

Part-year residents were not required to apportion the personal credits.

Nonresidents were allowed to claim only that proportion of their personal and dependent credits determined by dividing their gross income from Minnesota by their gross income from all sources. Nonresidents were allowed at least $5 in personal and dependent credits.

In the tabulation of data by individual filer for married persons filing separately on the combined return, the total amount of personal and dependent credits was assigned to the spouse with the higher gross tax, with any excess being assigned to the other spouse.

2) Credit for Income Tax Paid to Other States

A nonrefundable credit is allowed to Minnesota residents for income taxes paid to other states or Canadian provinces on income from any source also taxed by Minnesota. An exception is income tax on wages earned in Arizona, California, Indiana, Maryland, Michigan, New Mexico, Virginia and West Virginia although Minnesota residents may be entitled to a credit on their returns in those states.

The credit is determined by computing the percentage that the gross income earned in another state bears to Minnesota gross income. This percentage was multiplied by the Minnesota gross tax minus personal credits to arrive at the credit for income tax paid to other states. The credit could not exceed the amount of tax actually paid to the other state and could not reduce the Minnesota income tax to less than it would have been if the income earned in the other state(s) had not been used in computing Minnesota taxable income.

A credit against the Minnesota income tax is also allowed to residents of Arizona, California, Indiana, Maryland, Michigan, New Mexico, Virginia and West Virginia for the income tax paid in those states on wages earned in Minnesota. The credit is determined by computing the percentage that wage income earned in Minnesota bears to total income from all sources. This percentage was multiplied by the tax liability due in the taxpayer's state of residence to arrive at the credit allowable for income tax paid to other states.

The total amount of credit claimed on 8,401 returns for 1982 was $3,920,490.

Minnesota's reciprocity agreements with Wisconsin and North Dakota provide that compensation received by residents of these states for the performance of services within Minnesota is excluded from Minnesota gross income to the extent that the compensation is subject to income tax in the state of residence. Wisconsin and North Dakota allow a similar exclusion of compensation received by Minnesota residents in those states.

3) Pollution Control Equipment Credit

Since tax year 1979, a tax credit has been allowed for 5% of the cost of pollution control equipment and 10% of feedlot pollution control equipment. Ususued credit may be carried forward up to four years. In 1982, 1,569 filers claimed a total pollution control equipment credit of $1,299,827.

4) Political Contribution Credit

Beginning with the 1974 return an individual could claim a nonrefundable credit against the tax for political contributions in lieu of claiming the amount as an itemized deduction. This credit could be claimed only for contributions paid to a political candidate seeking nomination or election to a federal or statewide office, a Minnesota legislative office, or a Minnesota Supreme Court or district court judicial office or paid to a political party which has condidates seeking these same offices. The state candidate also must have signed an agreement with the Minnesota Board of Ethical Practices to limit campaign spending. The credit is equal to 50% of the contribution, with a maximum credit of $50 for individuals and $100 for a married couple filing a combined or joint return. In the tables, the total amount of political contributions credit for married couples filing a combined return was assigned to the person with the higher gross tax.

5) Homemaker Credit

Beginning with the 1978 return, families in which one unemployed parent stayed home to care for a child 12 years old or younger could claim a credit fo $50. The federal adjusted gross income of the family must have been $25,000 or less to qualify for this credit. In 1982, 48,807 returns claimed a total homemaker credit of $2,446,300.

6) Residential Energy Credit

Beginning with the 1979 return, a residential energy credit of 20% was allowed for the first $10,000 of expenditures for renewable energy resources on a building in Minnesota containing six or fewer dwelling units. In 1982, 3,847 taxpayers claimed $2,147,132 for this credit.

B. Low Income Alternative Tax - Beginning with the 1975 return, a nonrefundable credit was allowed to taxpayers with low incomes to eliminate all or part of their tax liability. An alternative tax was computed by taking 15% of the excess of total household income over the following exclusion levels:

Number in Household	Income Exclusion
1	$ 5,800
2	7,400
3	8,800
4	10,000
5	10,500
6 or more	11,000

Before tax year 1980, this alternative tax was compared to the regularly computed tax (minus other nonrefundable credits), and the amount by which the regular tax exceeded the alternative tax was called the low income "credit"; that credit was then subtracted as a nonrefundable credit. In tax year 1980, however, the format was changed. Now the low income credit is shown on the return as the alternative tax it has always been. In order to make the bulletin statistics comparable from year to year, we will continue to show the low income alternative tax as a credit.

The aggregate low income credit amounts reported on the tables in this bulletin include the total amount of the "credits" allowed both for taxpayers whose tax liability was completely forgiven and for taxpayers whose liability was reduced by application of the low income credit. On those tables in which the data is presented by individual filer, the low income credit taken by a married couple filing separately was assigned to the husband's record.

The low income credit could be claimed only by one spouse of a married couple filing separate returns. Anyone who was a dependent of another taxpayer could not claim the credit. Dependent was defined as a person receiving more than half of this total support from another taxpayer.

The total household income used in computing the low income credit included: federal adjusted gross income with certain additions, and all nontaxable income including the 60% of net long term capital gains which was excluded from federal adjusted gross income, exempt interest income, dividend exclusions, cash public assistance and relief, all pensions and annuities, social security benefits, workers' compensation, unemployment benefits, nontaxable strike benefits and "loss of time" insurance benefits. For married couples, the income of both spouses from these sources must be added together in determining total household income.

C. Refundable Credits - Refundable credits are credits against the net tax liability remaining after the nonrefundable credits have been subtracted from the gross tax. If the refundable credits exceed the net tax liability, the excess amount of credit is refunded to the taxpayer.

Beginning with 1982 returns, property tax refunds were no longer allowed as credits on income tax returns.

1) Exempt Agricultural Electricity Credit

Beginning in 1969, a refundable credit against the income tax was allowed to a person who paid Minnesota sales tax on the purchase of electricity used in agricultural production. For 1982, a total credit of $911,026 was claimed on 12,725 returns.

2) Minnesota Child and Dependent Care Credit

Beginning in 1977, a credit equal to 50 percent of the amount claimed on the federal form 1040 for child and dependent care expenses could be claimed on the Minnesota individual income tax return. In tax year 1981 the credit was changed to allow a credit for 100% of the similar federal credit with certain income restrictions. If a filer has only one dependent, no credit was allowed if the person's income was $23,000 or more; the maximum credit was $400. If a filer had two or more dependents, no credit was allowed if the person's income was $31,000 or more; the maximum credit was $800. In both cases, the maximum credit was reduced by $.05 for each dollar the person's income was over $15,000.

To be eligible for the credit, a married couple had to file a joint or combined return and the income limitations applied to the combined income of the couple. In 1982, 26,288 taxpayers claimed $4,886,232 of this credit.

3) Gasoline and Special Fuel Tax Refund

Beginning in 1980, a credit equal to the amount paid by the taxpayer as Minnesota excise tax on gasoline or special fuels used for any purpose other than in a motor vehicle used on the highway or in a snowmobile was allowed on the M-1 return. Formerly, this credit was allowed, but taxpayers were required to apply for the credit directly from the Petroleum Division. For tax year 1982, 144,725 taxpayers claimed $15,073,863 in refundable credits for gasoline and special fuels used in boats, some farm vehicles and miscellaneous motors.

VI. Number of Dependents

The number of dependents shown on the tables in the Statistical Appendix does not include the taxpayer and his spouse. Dependent was defined as an individual who received more than half of his support from the taxpayer during the year.

The taxpayer was asked to enter the number of his dependents in a block on the return. The inconsistency from year to year in taxpayers' completing the box and in the procedure to correct taxpayer errors is largely responsible for the change in the numer of dependents from year to year. For 1970, each return was edited before data entry and the dependents listed were counted and coded manually. For 1971 to 1973 the procedures resulted in an incomplete count of dependents.

For returns from 1974 through 1977, the number of dependents was determined by a formula method using the amount of dollars claimed as personal and dependent credits. The results of this computer method appear to be quite accurate. For 1978 returns, the number of

dependents were taken from the numbers reported by the taxpayers. For returns from 1979 on, the formula method was used again because the credit did not vary with usage as in 1978.

VII. $2 Checkoff

Beginning with the 1974 return, an individual whose tax liability was at least one dollar could designate that one dollar of his tax be paid into the state elections campaign fund. In the case of a joint return on which husband and wife had a combined tax liabililty of at least two dollars, each spouse could designate one dollar to the fund. The dollars could be designated either for the state election campaign fund's general account or for a specified political party. In tax year 1980 the dollar contribution was doubled. Designations amounted to $750,660 for tax year 1982.

VIII. Nongame Wildlife Checkoff

Beginning with the 1980 return, an individual could choose to reduce his refund or increase the balance due on his individual income tax return to donate one dollar or more to protect Minnesota's nongame wildlife. On 1982 tax returns, $481,897 was donated to this fund.

IX. Location of Residence

The taxpayer was asked to report his county and city of residence separately from his mailing address since mailing address is not always a reliable indication of where people live. For example, if a person lives in a township, the name of the township is usually not the same as the mailing address.

NOTE: Detail in tables may not add to total due to rounding and to the elimination of data in cells containing three or fewer returns so that information that could possibly identify an individual was not disclosed.

TABLE A

INDIVIDUAL INCOME TAX
RATES, CREDITS, AND FILING REQUIREMENTS
SINCE 1933

Calendar Year	Normal Rates		Surtax	Filing Requirements		Personal Exemptions		
	Lowest	Highest		Married	Single	Married	Single	Dependent
1933-1936	1%	5%	-	$ 5,000	$5,000	$ 2,000	$1,200	$250
						Personal Credits		
						Married	Single	Dependent
1937-1942	1	10	-	5,000	5,000	$ 30	$ 10	$ 5
1943-1948	1	10	-	2,000	1,000	30	10	10
1949-1954	1	10	5% before credits	2,000	1,000	30	10	10
1955-1956	1	10	5% before credits 5% after credits	2,000	1,000	30	10	10
1957-1958	1	10	10% after credits	2,000	1,000	30	10	10
1959-1960	1	10.5	10% after credits	1,500	750	30	10	14
1961-1964	1	10.5	15% after credits	1,500	750	30	10	15
1965-1970	1.5	12	-	1,500	750	38	19	19
1971	1.55	13.5	-	1,800	1,000	40	20	20
1972-1977	1.6	15	-	1,800	1,000	42	21	21
1978	1.6	17	-	2,700	1,700	80	40	40
1979	1.6	17	-	3,400	2,300	110	55	55
1980	1.6	16	-	3,700	2,500	120	60	60
1981	1.6	16	-	4,000	2,700	132	66	66
1982	1.6	16	7% after credits	4,100	2,700	134	67	67
1983	1.6	16	10% after credits	4,100	2,800	136	68	68
1984	1.6	16	-	4,200	2,900	140	70	70

SUMMARY ANALYSIS

Of the 2,319,725 persons who filed 1982 Minnesota Individual Income Tax Returns, 11.1% filed joint returns, 53.2% filed combined returns, and 35.7% filed single or separate returns. Although joint returns in some cases may have represented the incomes of two people, generally married persons filed a combined return if each had an income because it would result in a lower state tax liability. The breakdown by type of filer and comparison with returns from previous years is presented below:

NUMBER OF FILERS BY FILING STATUS
(% Change from Previous Year)

Filing Status	1978	1979	1980	1981	1982
Married-Joint Returns	269,652	268,791	258,916	268,080	258,260
	(20.3)	(-.3)	(-3.8)	(3.5)	(-3.7)
Married-Combined Returns	1,204,546	1,211,266	1,229,104	1,202,912	1,233,472
	(-3.9)	(5.6)	(1.5)	(-2.1)	(2.5)
Single and Married-Separate Returns	850,055	887,162	869,769	857,716	827,993
	(6.4)	(4.4)	(-2.0)	(-1.4)	(-3.5)
Total Filers	2,324,253	2,367,219	2,357,789	2,328,708	2,319,725
	(2.1)	(1.8)	(-.4)	(-1.2)	(-0.4)

The average gross income per filer increased from $13,611 in 1981 to $14,095 in 1982. A tax liability was reported on 80% of all returns filed, and the average gross income of these filers was $16,838 compared to $16,207 the previous year. There is a considerable difference in average income among the various types of filers. A comparison of average incomes for the last five years is presented below:

AVERAGE MINNESOTA GROSS INCOME
(% Change from Previous Year)

Filing Status	1978	1979	1980	1981	1982
Married-Joint Returns	$ 15,315	$ 16,042	$ 16,912	$ 18,876	$ 18,224
	(17.1)	(4.7)	(5.4)	(11.6)	(-3.5)
Married-Combined Returns	11,697	12,956	14,107	15,006	15,608
	(14.0)	(10.8)	(8.9)	(6.4)	(4.0)
Single and Married-Separate Returns	7,283	8,034	9,057	10,010	10,555
	(12.6)	(10.3)	(12.7)	(10.5)	(5.4)
All Filers	$ 10,502	$ 11,462	$ 12,552	$ 13,611	$ 14,095
	(14.1)	(9.1)	(9.5)	(8.4)	(3.6)

The proportion of itemizing taxpayers decreased slightly over 1981 to 59.7% of all filers. The proportion 27.1% was much lower for single people.

In aggregate, taxable income increased by 5.8% over the previous year. Overall, 69.1% of Minnesota gross income was taxable, with 13.7% deducted for federal income tax paid and 17.6% deducted as personal deductions. Generally, the ratio of taxable income to gross income decreased as income increased, due primarily to the deduction of the federal income tax.

The following table contains the distribution of taxable income into the taxable income brackets, to show the amount of income that was taxed at each rate according to the graduated rate schedule. For example, the first $667 of each filer's income is in the "$1 - $667" category.

DISTRIBUTED TAXABLE INCOME OF TAXABLE RETURNS

Taxable Income Bracket			Tax Rate	Taxable Income	Total
$ 1	-	$ 667	1.6%	$ 1,467,955,709	6.5%
668	-	1,334	2.2	1,406,585,554	6.2
1,335	-	2,666	3.5	2,604,699,308	11.5
2,667	-	3,998	5.8	2,306,811,423	10.2
3,999	-	5,330	7.3	2,030,193,106	9.0
5,331	-	6,662	8.8	1,798,571,631	8.0
6,663	-	9,326	10.2	2,996,381,428	13.2
9,327	-	11,990	11.5	2,244,851,639	9.9
11,991	-	16,652	12.8	2,457,853,896	10.9
16,653	-	26,642	14.0	1,911,815,279	8.5
26,643	-	36,632	15.0	530,768,863	2.3
$36,633	and over		16.0	850,784,265	3.8
	Total			$22,607,272,101	100.0%

The total tax liability on 1982 Minnesota Individual Income Tax returns filed in 1983 was $1,812,964,412, an increase of 18.4% over the previous year. More than one-third of the increase was due to the 7% surtax, which totalled $118,605,945. Although the surtax was a flat rate, it was imposed on a progressive base and thus filers with higher incomes had a higher effective rate for the surtax.

The increase of 10.7% in the base tax liability was greater than in recent years partly because the increase in taxable income was greater than the percentage by which the tax brackets were indexed. The average tax liability of filers on taxable returns increased by 19.2% from $825 on 1981 returns to $983 on 1982 returns. A distribution of average tax liability by income and filing status is shown below.

AVERAGE TAX LIABILITY BY FILING STATUS

MINNESOTA GROSS INCOME	MARRIED-JOINT	MARRIED-COMBINED BY INDIVIDUAL	SINGLE/MARRIED-SEPARATE	ALL RETURNS
$ 0 -$ 999	$284	$6	$198	$11
1,000 - 1,999	$20	$28	$18	$27
2,000 - 2,999	$29	$58	$5	$48
3,000 - 3,999	$48	$96	$32	$64
4,000 - 4,999	$45	$135	$73	$107
5,000 - 5,999	$65	$174	$108	$145
6,000 - 6,999	$96	$222	$148	$185
7,000 - 7,999	$122	$274	$232	$250
8,000 - 8,999	$167	$335	$306	$314
9,000 - 9,999	$219	$397	$381	$380
10,000 - 10,999	$274	$465	$460	$450
11,000 - 11,999	$332	$528	$538	$518
12,000 - 12,999	$418	$592	$619	$590
13,000 - 13,999	$486	$660	$700	$662
14,000 - 14,999	$573	$719	$780	$730
15,000 - 19,999	$827	$905	$1,016	$934
20,000 - 29,999	$1,504	$1,412	$1,578	$1,465
30,000 - 39,999	$2,432	$2,269	$2,433	$2,328
40,000 - 49,999	$3,340	$3,178	$3,312	$3,232
50,000 - 99,999	$5,138	$5,050	$4,977	$5,062
$100,000 AND OVER	$15,812	$15,582	$17,644	$15,837
ALL RETURNS	$1,677	$992	$769	$983

The average income per filer in the seven-county metropolitan area was 41.3% higher than the average income of the 80 outstate counties - $16,544 compared to $11,711. For 1982, Hennepin and Washington counties essentially tied for highest average income per filer with $17,094 and $17,092 respectively. The lowest average income per filer was in Aitkin County where the average was $8,636.

FAMILY INCOME

The information presented on the tables in this section of the bulletin differs from that in the Statistical Appendix in the way that the returns of the married people who filed on a combined return are handled. In the Statistical Appendix each individual filer is treated as a separate unit, and the data are distributed by the size of each filer's income. In the Family Income Section a married couple who filed on one return is treated as a single family unit, and the data are distributed by the size of the couple's combined income. The data for single persons and for married couples who filed either jointly or on separate returns are treated the same in both sections.

Information from the no-tax returns has been included in the Family Income tables and has been distributed by size of Minnesota gross income, along with the taxable returns.

Because of the distribution of taxpayer data by combined or family income, the totals for various data items may differ when compared to the corresponding totals in the Statistical Appendix. For example, the federal adjusted gross income (in thousands) for all filers in the Statistical Appendix is $34,448,763 while the corresponding figure in the Family Income Section is $34,440,816. The reason for the difference is that married couples who filed on a combined return, where one of the spouses had a loss, are treated differently in the two sections. In the Statistical Appendix the negative income is treated as a zero while in the Family Income Section the loss is subtracted from the other spouse's income when the two incomes are combined before distribution by size of income.

1982 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND FILING STATUS

TABLE B

NUMBER OF TAXPAYING UNITS

MINNESOTA GROSS INCOME	MARRIED PERSONS NUMBER	MARRIED PERSONS % OF TOTAL	SINGLE PERSONS NUMBER	SINGLE PERSONS % OF TOTAL	ALL FILERS NUMBER	ALL FILERS % OF TOTAL
$ 0 -$ 999	32,338	3.70%	50,795	6.13%	83,133	4.88%
1,000 - 1,999	9,260	1.06	58,175	7.03	67,435	3.96
2,000 - 2,999	11,073	1.27	66,437	8.02	77,510	4.55
3,000 - 3,999	12,968	1.48	65,495	7.91	78,463	4.61
4,000 - 4,999	15,037	1.72	56,120	6.78	71,157	4.18
5,000 - 5,999	17,111	1.96	47,561	5.74	64,672	3.80
6,000 - 6,999	17,969	2.05	40,935	4.94	58,904	3.46
7,000 - 7,999	17,826	2.04	36,025	4.35	53,851	3.16
8,000 - 8,999	17,752	2.03	33,106	4.00	50,858	2.99
9,000 - 9,999	17,655	2.02	31,858	3.85	49,513	2.91
10,000 - 10,999	17,752	2.03	30,824	3.72	48,576	2.85
11,000 - 11,999	17,180	1.96	30,437	3.68	47,617	2.80
12,000 - 12,999	17,534	2.00	28,810	3.48	46,344	2.72
13,000 - 13,999	17,902	2.05	26,678	3.22	44,580	2.62
14,000 - 14,999	18,086	2.07	24,240	2.93	42,326	2.49
15,000 - 19,999	94,532	10.80	90,586	10.94	185,118	10.87
20,000 - 29,999	205,322	23.47	80,329	9.70	285,651	16.77
30,000 - 39,999	161,553	18.46	19,498	2.35	181,051	10.63
40,000 - 49,999	81,947	9.37	5,103	.62	87,050	5.11
50,000 - 99,999	63,467	7.25	4,003	.48	67,470	3.96
$100,000 AND OVER	10,732	1.23	978	.12	11,710	.69
TOTAL ALL RETURNS	874,996	100.00	827,993	100.00	1,702,989	100.00

1982 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND FILING STATUS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE C

FEDERAL ADJUSTED GROSS INCOME

MINNESOTA GROSS INCOME	MARRIED PERSONS AMOUNT	MARRIED PERSONS % OF TOTAL	SINGLE PERSONS AMOUNT	SINGLE PERSONS % OF TOTAL	ALL FILERS AMOUNT	ALL FILERS % OF TOTAL
$ 0 -$ 999	$216,462	0.87%	$166,825	1.77%	$383,287	1.11%
1,000 - 1,999	$92,205	.37	$141,740	1.50	$233,944	.68
2,000 - 2,999	$99,028	.40	$216,911	2.30	$315,939	.92
3,000 - 3,999	$118,322	.47	$273,655	2.90	$391,977	1.14
4,000 - 4,999	$138,213	.55	$291,218	3.09	$429,431	1.25
5,000 - 5,999	$159,022	.64	$296,325	3.14	$455,346	1.32
6,000 - 6,999	$179,683	.72	$293,857	3.12	$473,540	1.37
7,000 - 7,999	$185,816	.74	$294,205	3.12	$480,021	1.39
8,000 - 8,999	$196,353	.78	$302,104	3.21	$498,457	1.45
9,000 - 9,999	$210,621	.84	$321,797	3.42	$532,418	1.55
10,000 - 10,999	$227,812	.91	$340,635	3.62	$568,448	1.65
11,000 - 11,999	$230,247	.92	$365,350	3.88	$595,597	1.73
12,000 - 12,999	$254,154	1.02	$373,690	3.97	$627,844	1.82
13,000 - 13,999	$270,917	1.08	$373,259	3.96	$644,175	1.87
14,000 - 14,999	$289,043	1.16	$361,734	3.84	$650,777	1.89
15,000 - 19,999	$1,782,097	7.12	$1,602,990	17.01	$3,385,088	9.83
20,000 - 29,999	$5,272,541	21.07	$1,941,642	20.61	$7,214,183	20.95
30,000 - 39,999	$5,574,607	22.28	$661,988	7.03	$6,236,596	18.11
40,000 - 49,999	$3,579,843	14.31	$225,314	2.39	$3,805,157	11.05
50,000 - 99,999	$3,949,181	15.79	$267,461	2.84	$4,216,642	12.24
$100,000 AND OVER	$1,992,257	7.96	$309,692	3.29	$2,301,949	6.68
TOTAL ALL RETURNS	$25,018,424	100.00	$9,422,392	100.00	$34,440,816	100.00

1982 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND FILING STATUS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE II

MINNESOTA GROSS INCOME

MINNESOTA GROSS INCOME	MARRIED PERSONS AMOUNT	MARRIED PERSONS % OF TOTAL	SINGLE PERSONS AMOUNT	SINGLE PERSONS % OF TOTAL	ALL FILERS AMOUNT	ALL FILERS % OF TOTAL
$ 0 -$ 999	$4,103	0.02%	$20,166	0.23%	$24,269	0.07%
1,000 - 1,999	$14,034	.06	$88,179	1.01	$102,213	.31
2,000 - 2,999	$27,806	.12	$166,473	1.90	$194,279	.59
3,000 - 3,999	$45,568	.19	$228,251	2.61	$273,819	.84
4,000 - 4,999	$67,806	.28	$251,709	2.88	$319,515	.98
5,000 - 5,999	$94,171	.39	$260,867	2.98	$355,038	1.09
6,000 - 6,999	$116,776	.49	$265,437	3.04	$382,213	1.17
7,000 - 7,999	$133,646	.56	$269,834	3.09	$403,480	1.23
8,000 - 8,999	$150,864	.63	$281,219	3.22	$432,083	1.32
9,000 - 9,999	$167,718	.70	$302,553	3.46	$470,270	1.44
10,000 - 10,999	$186,386	.78	$323,641	3.70	$510,027	1.56
11,000 - 11,999	$197,602	.82	$349,920	4.00	$547,522	1.67
12,000 - 12,999	$219,072	.91	$359,879	4.12	$578,951	1.77
13,000 - 13,999	$241,641	1.01	$359,952	4.12	$601,592	1.84
14,000 - 14,999	$262,280	1.09	$351,250	4.02	$613,529	1.88
15,000 - 19,999	$1,657,383	6.92	$1,566,750	17.93	$3,224,133	9.86
20,000 - 29,999	$5,134,928	21.44	$1,927,254	22.05	$7,062,182	21.60
30,000 - 39,999	$5,588,400	23.33	$658,400	7.53	$6,246,800	19.11
40,000 - 49,999	$3,630,888	15.16	$225,014	2.57	$3,855,902	11.79
50,000 - 99,999	$4,009,468	16.74	$259,817	2.97	$4,269,285	13.06
$100,000 AND OVER	$2,003,200	8.36	$222,708	2.55	$2,225,908	6.81
TOTAL ALL RETURNS	$23,953,737	100.00	$8,739,274	100.00	$32,693,011	100.00

1982 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND FILING STATUS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE E

FEDERAL INCOME TAX DEDUCTIONS

MINNESOTA GROSS INCOME	MARRIED PERSONS AMOUNT	MARRIED PERSONS % OF TOTAL	SINGLE PERSONS AMOUNT	SINGLE PERSONS % OF TOTAL	ALL FILERS AMOUNT	ALL FILERS % OF TOTAL
$ 0 -$ 999	$3,833	0.11%	$1,417	0.13%	$5,249	0.12%
1,000 - 1,999	$762	.02	$1,417	.13	$2,178	.05
2,000 - 2,999	$1,210	.04	$2,513	.23	$3,723	.08
3,000 - 3,999	$1,584	.05	$4,279	.39	$5,863	.13
4,000 - 4,999	$2,017	.06	$8,193	.75	$10,210	.23
5,000 - 5,999	$2,770	.08	$11,903	1.08	$14,673	.33
6,000 - 6,999	$3,501	.10	$15,131	1.38	$18,632	.42
7,000 - 7,999	$4,354	.13	$18,363	1.67	$22,717	.51
8,000 - 8,999	$5,680	.17	$21,769	1.98	$27,449	.61
9,000 - 9,999	$7,133	.21	$25,757	2.34	$32,889	.74
10,000 - 10,999	$8,874	.26	$30,160	2.74	$39,034	.87
11,000 - 11,999	$10,370	.31	$35,075	3.19	$45,445	1.02
12,000 - 12,999	$12,701	.38	$38,510	3.50	$51,211	1.15
13,000 - 13,999	$15,071	.45	$40,716	3.70	$55,786	1.25
14,000 - 14,999	$17,565	.52	$41,657	3.79	$59,222	1.33
15,000 - 19,999	$133,828	3.98	$207,721	18.89	$341,549	7.65
20,000 - 29,999	$543,848	16.16	$298,927	27.19	$842,774	18.87
30,000 - 39,999	$719,454	21.38	$116,939	10.64	$836,393	18.73
40,000 - 49,999	$542,791	16.13	$45,406	4.13	$588,197	13.17
50,000 - 99,999	$744,702	22.13	$63,788	5.80	$808,490	18.11
$100,000 AND OVER	$583,677	17.34	$69,857	6.35	$653,534	14.64
TOTAL ALL RETURNS	$3,365,725	100.00	$1,099,495	100.00	$4,465,220	100.00

1982 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND FILING STATUS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE F

PERSONAL DEDUCTIONS

MINNESOTA GROSS INCOME	MARRIED PERSONS AMOUNT	MARRIED PERSONS % OF TOTAL	SINGLE PERSONS AMOUNT	SINGLE PERSONS % OF TOTAL	ALL FILERS AMOUNT	ALL FILERS % OF TOTAL
$ 0 -$ 999	$31,463	0.71%	$11,029	0.84%	$42,492	0.74%
1,000 - 1,999	$6,372	.14	$12,425	.94	$18,797	.33
2,000 - 2,999	$9,137	.21	$21,950	1.67	$31,087	.54
3,000 - 3,999	$12,998	.29	$31,519	2.39	$44,517	.77
4,000 - 4,999	$19,079	.43	$40,421	3.07	$59,500	1.04
5,000 - 5,999	$25,870	.58	$43,804	3.32	$69,675	1.21
6,000 - 6,999	$33,649	.76	$45,384	3.44	$79,033	1.38
7,000 - 7,999	$38,971	.88	$44,571	3.38	$83,541	1.45
8,000 - 8,999	$44,224	1.00	$44,432	3.37	$88,656	1.54
9,000 - 9,999	$47,901	1.08	$46,277	3.51	$94,178	1.64
10,000 - 10,999	$51,127	1.15	$47,791	3.63	$98,919	1.72
11,000 - 11,999	$51,867	1.17	$49,564	3.76	$101,430	1.77
12,000 - 12,999	$55,174	1.25	$50,612	3.84	$105,787	1.84
13,000 - 13,999	$58,018	1.31	$50,197	3.81	$108,215	1.88
14,000 - 14,999	$60,799	1.37	$49,228	3.74	$110,027	1.91
15,000 - 19,999	$352,048	7.95	$220,151	16.71	$572,200	9.96
20,000 - 29,999	$952,142	21.50	$289,970	22.01	$1,242,112	21.62
30,000 - 39,999	$955,888	21.59	$102,895	7.81	$1,058,784	18.43
40,000 - 49,999	$599,079	13.53	$35,276	2.68	$634,355	11.04
50,000 - 99,999	$686,913	15.51	$41,970	3.19	$728,883	12.68
$100,000 AND OVER	$335,713	7.58	$38,166	2.90	$373,880	6.51
TOTAL ALL RETURNS	$4,428,435	100.00	$1,317,631	100.00	$5,746,066	100.00

1982 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND FILING STATUS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE G

TAXABLE INCOME

MINNESOTA GROSS INCOME	MARRIED PERSONS AMOUNT	MARRIED PERSONS % OF TOTAL	SINGLE PERSONS AMOUNT	SINGLE PERSONS % OF TOTAL	ALL FILERS AMOUNT	ALL FILERS % OF TOTAL
$ 0 -$ 999	$2,900	0.02%	$17,359	0.27%	$20,259	0.09%
1,000 - 1,999	$10,350	.06	$76,793	1.21	$87,143	.39
2,000 - 2,999	$20,756	.13	$144,459	2.27	$165,215	.73
3,000 - 3,999	$33,985	.21	$194,730	3.06	$228,715	1.01
4,000 - 4,999	$49,486	.30	$206,421	3.24	$255,906	1.13
5,000 - 5,999	$67,935	.42	$208,389	3.27	$276,323	1.22
6,000 - 6,999	$81,933	.50	$208,321	3.27	$290,254	1.28
7,000 - 7,999	$92,653	.57	$209,638	3.29	$302,291	1.34
8,000 - 8,999	$102,846	.63	$216,872	3.41	$319,718	1.41
9,000 - 9,999	$114,378	.70	$232,182	3.65	$346,560	1.53
10,000 - 10,999	$127,697	.79	$247,436	3.89	$375,132	1.66
11,000 - 11,999	$136,515	.84	$266,478	4.19	$402,993	1.78
12,000 - 12,999	$152,362	.94	$271,689	4.27	$424,051	1.88
13,000 - 13,999	$169,207	1.04	$269,849	4.24	$439,056	1.94
14,000 - 14,999	$184,743	1.14	$261,034	4.10	$445,777	1.97
15,000 - 19,999	$1,174,278	7.23	$1,140,514	17.92	$2,314,791	10.24
20,000 - 29,999	$3,641,432	22.43	$1,339,662	21.05	$4,981,094	22.04
30,000 - 39,999	$3,914,340	24.11	$439,406	6.90	$4,353,746	19.26
40,000 - 49,999	$2,490,084	15.34	$144,602	2.27	$2,634,686	11.66
50,000 - 99,999	$2,580,358	15.89	$154,610	2.43	$2,734,968	12.10
$100,000 AND OVER	$1,088,872	6.71	$114,906	1.81	$1,203,778	5.33
TOTAL ALL RETURNS	$16,237,109	100.00	$6,365,348	100.00	$22,602,457	100.00

1982 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND FILING STATUS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE H

PERSONAL CREDITS

MINNESOTA GROSS INCOME	MARRIED PERSONS AMOUNT	MARRIED PERSONS % OF TOTAL	SINGLE PERSONS AMOUNT	SINGLE PERSONS % OF TOTAL	ALL FILERS AMOUNT	ALL FILERS % OF TOTAL
$ 0 -$ 999	$7,726	3.74%	$3,816	5.32%	$11,542	4.14%
1,000 - 1,999	$2,032	.98	$4,305	6.00	$6,338	2.28
2,000 - 2,999	$2,405	1.16	$4,979	6.94	$7,384	2.65
3,000 - 3,999	$2,860	1.38	$5,064	7.06	$7,924	2.84
4,000 - 4,999	$3,372	1.63	$4,662	6.50	$8,034	2.88
5,000 - 5,999	$3,904	1.89	$4,112	5.73	$8,017	2.88
6,000 - 6,999	$4,159	2.01	$3,627	5.06	$7,785	2.80
7,000 - 7,999	$4,150	2.01	$3,242	4.52	$7,391	2.65
8,000 - 8,999	$4,144	2.00	$2,995	4.17	$7,139	2.56
9,000 - 9,999	$4,121	1.99	$2,881	4.02	$7,001	2.51
10,000 - 10,999	$4,142	2.00	$2,785	3.88	$6,927	2.49
11,000 - 11,999	$4,016	1.94	$2,755	3.84	$6,771	2.43
12,000 - 12,999	$4,098	1.98	$2,612	3.64	$6,711	2.41
13,000 - 13,999	$4,197	2.03	$2,426	3.38	$6,623	2.38
14,000 - 14,999	$4,229	2.05	$2,224	3.10	$6,453	2.32
15,000 - 19,999	$22,181	10.72	$8,341	11.63	$30,521	10.96
20,000 - 29,999	$48,966	23.68	$7,693	10.72	$56,659	20.34
30,000 - 39,999	$38,531	18.63	$2,041	2.85	$40,572	14.57
40,000 - 49,999	$19,427	9.39	$573	.80	$20,000	7.18
50,000 - 99,999	$15,392	7.44	$476	.66	$15,868	5.70
$100,000 AND OVER	$2,761	1.33	$127	.18	$2,888	1.04
TOTAL ALL RETURNS	$206,813	100.00	$71,736	100.00	$278,548	100.00

1982 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND FILING STATUS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE I

TAX LIABILITY

MINNESOTA GROSS INCOME	MARRIED PERSONS AMOUNT	MARRIED PERSONS % OF TOTAL	SINGLE PERSONS AMOUNT	SINGLE PERSONS % OF TOTAL	ALL FILERS AMOUNT	ALL FILERS % OF TOTAL
$ 0 -$ 999	$197	0.01%	$159	0.04%	$356	0.02%
1,000 - 1,999	$11	.00	$14	.00	$25	.00
2,000 - 2,999	$20	.00	$44	.01	$64	.00
3,000 - 3,999	$35	.00	$1,201	.27	$1,236	.07
4,000 - 4,999	$56	.00	$2,318	.52	$2,374	.13
5,000 - 5,999	$134	.01	$3,283	.74	$3,417	.19
6,000 - 6,999	$293	.02	$5,316	1.20	$5,609	.31
7,000 - 7,999	$556	.04	$7,664	1.73	$8,220	.45
8,000 - 8,999	$1,007	.07	$9,524	2.15	$10,531	.58
9,000 - 9,999	$1,657	.12	$11,669	2.63	$13,326	.74
10,000 - 10,999	$2,545	.19	$13,800	3.11	$16,345	.90
11,000 - 11,999	$3,469	.25	$16,051	3.62	$19,520	1.08
12,000 - 12,999	$4,703	.34	$17,529	3.95	$22,232	1.23
13,000 - 13,999	$5,990	.44	$18,431	4.15	$24,421	1.35
14,000 - 14,999	$7,399	.54	$18,679	4.21	$26,077	1.44
15,000 - 19,999	$60,531	4.43	$91,157	20.54	$151,688	8.38
20,000 - 29,999	$260,218	19.05	$126,048	28.41	$386,266	21.34
30,000 - 39,999	$334,958	24.52	$47,229	10.64	$382,187	21.12
40,000 - 49,999	$236,542	17.32	$16,769	3.78	$253,311	14.00
50,000 - 99,999	$286,775	20.99	$19,680	4.44	$306,455	16.93
$100,000 AND OVER	$158,911	11.63	$17,150	3.87	$176,061	9.73
TOTAL ALL RETURNS	$1,366,009	100.00	$443,713	100.00	$1,809,721	100.00

STATISTICAL APPENDIX

1982 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA GROSS INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 1 - ALL FILERS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
$ 0 -$ 999	65,376	$91,910	$26,618	$3,882	$23,289	5,449	$231	$726
1,000 - 1,999	42,135	$106,166	$62,610	$6,040	$54,962	3,777	$116	$1,157
2,000 - 2,999	45,999	$158,596	$117,574	$9,242	$103,676	3,995	$646	$2,226
3,000 - 3,999	74,863	$314,308	$261,395	$14,589	$229,870	4,397	$2,787	$4,793
4,000 - 4,999	72,112	$378,787	$324,405	$21,512	$279,694	5,904	$3,261	$7,686
5,000 - 5,999	73,624	$464,701	$405,556	$29,532	$340,589	7,848	$4,154	$10,645
6,000 - 6,999	80,426	$579,634	$522,106	$40,057	$429,402	10,512	$5,305	$14,897
7,000 - 7,999	76,691	$624,635	$574,962	$47,487	$463,316	13,636	$5,758	$19,169
8,000 - 8,999	74,703	$677,424	$634,793	$55,779	$503,616	16,957	$6,125	$23,485
9,000 - 9,999	74,137	$747,491	$704,079	$65,061	$551,131	20,724	$6,572	$28,187
10,000 - 10,999	74,213	$813,990	$779,270	$75,545	$604,204	24,859	$7,044	$33,390
11,000 - 11,999	73,462	$874,909	$844,733	$85,747	$646,538	28,455	$7,399	$38,067
12,000 - 12,999	71,354	$920,586	$891,364	$93,970	$674,383	30,560	$7,598	$42,106
13,000 - 13,999	67,964	$942,754	$917,132	$100,482	$686,069	32,339	$7,631	$44,969
14,000 - 14,999	64,204	$952,227	$930,576	$105,030	$687,269	33,830	$7,652	$46,840
15,000 - 19,999	270,563	$4,782,617	$4,704,263	$569,596	$3,366,650	185,393	$37,504	$252,730
20,000 - 29,999	334,664	$8,187,255	$8,149,772	$1,098,732	$5,559,682	361,506	$61,216	$490,355
30,000 - 39,999	123,472	$4,195,594	$4,202,367	$630,646	$2,801,566	172,187	$26,835	$287,387
40,000 - 49,999	38,757	$1,709,086	$1,712,078	$288,345	$1,110,125	57,360	$8,851	$125,266
50,000 - 99,999	36,509	$2,397,200	$2,397,049	$493,927	$1,455,632	56,922	$8,660	$184,822
$100,000 AND OVER	9,728	$1,982,660	$1,982,329	$570,042	$1,010,991	15,129	$2,361	$154,060
TAXABLE RETURNS	1,844,956	$31,902,530	$31,065,032	$4,405,241	$21,582,654	1,091,739	$217,707	$1,812,964
NO-TAX RETURNS	474,769	$2,546,233	$1,632,364	$59,979	$1,024,618	228,442	$60,842	$0
ALL RETURNS	2,319,725	$34,448,763	$32,697,397	$4,465,220	$22,607,272	1,320,181	$278,548	$1,812,964

1982 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA GROSS INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 1 - ALL FILERS, CONTINUED

MINNESOTA GROSS INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT
$ 0 -$ 999	53,453	$2,992	11,923	$456	$3,447	0	$0	27	$1
1,000 - 1,999	33,257	$561	8,878	$1,210	$1,771	0	$0	8	$1
2,000 - 2,999	30,251	$708	15,748	$4,030	$4,737	345	$1	18	$0
3,000 - 3,999	30,120	$2,051	44,743	$15,130	$17,181	463	$12	158	$3
4,000 - 4,999	32,463	$6,375	39,649	$16,979	$23,353	943	$48	366	$10
5,000 - 5,999	36,973	$16,457	36,651	$19,017	$35,474	4,062	$454	655	$18
6,000 - 6,999	39,922	$28,162	40,504	$24,539	$52,701	12,747	$1,056	1,002	$27
7,000 - 7,999	39,940	$38,737	36,751	$25,476	$64,213	5,993	$329	1,262	$38
8,000 - 8,999	40,080	$48,515	34,623	$26,972	$75,486	2,280	$267	1,531	$48
9,000 - 9,999	40,200	$58,629	33,937	$29,320	$87,949	2,518	$282	1,683	$55
10,000 - 10,999	40,655	$67,767	33,558	$31,812	$99,579	2,011	$283	1,817	$60
11,000 - 11,999	40,764	$78,802	32,698	$33,683	$112,486	1,669	$207	1,893	$63
12,000 - 12,999	40,684	$89,100	30,670	$34,074	$123,175	1,056	$113	2,071	$71
13,000 - 13,999	39,997	$97,393	27,967	$33,319	$130,712	624	$50	2,160	$79
14,000 - 14,999	38,938	$106,204	25,266	$32,103	$138,307	252	$26	2,372	$85
15,000 - 19,999	179,068	$631,845	91,495	$136,342	$768,187	181	$45	12,722	$459
20,000 - 29,999	258,736	$1,342,047	75,928	$150,033	$1,492,080	31	$41	28,355	$1,057
30,000 - 39,999	108,596	$737,055	14,876	$33,449	$770,504	0	$0	17,635	$715
40,000 - 49,999	35,596	$306,686	3,161	$7,112	$313,798	0	$0	8,647	$401
50,000 - 99,999	34,673	$444,480	1,836	$4,131	$448,611	0	$0	12,640	$715
$100,000 AND OVER	9,550	$322,810	178	$401	$323,211	0	$0	5,273	$386
TAXABLE RETURNS	1,203,916	$4,427,374	641,040	$659,588	$5,086,962	35,175	$3,217	102,295	$4,291
NO-TAX RETURNS	180,607	$583,483	294,162	$75,621	$659,105	57,791	$4,630	8,718	$332
ALL RETURNS	1,384,523	$5,010,857	935,202	$735,209	$5,746,066	92,966	$7,846	111,013	$4,624

1982 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA GROSS INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 2 - MARRIED FILING JOINT RETURNS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
$ 0 -$ 999	625	$14,091	$196	$667	$146	728	$129	$177
1,000 - 1,999	466	$21,264	$701	$113	$514	220	$45	$9
2,000 - 2,999	547	$23,942	$1,373	$181	$1,013	141	$34	$16
3,000 - 3,999	521	$25,076	$1,818	$212	$1,371	104	$33	$25
4,000 - 4,999	992	$25,840	$4,486	$320	$3,592	132	$108	$44
5,000 - 5,999	1,642	$31,584	$9,087	$495	$7,454	420	$228	$107
6,000 - 6,999	2,285	$38,818	$14,919	$684	$12,259	981	$393	$219
7,000 - 7,999	3,163	$43,175	$23,792	$978	$19,295	1,930	$599	$385
8,000 - 8,999	3,710	$48,112	$31,569	$1,463	$25,030	2,847	$734	$619
9,000 - 9,999	4,263	$56,204	$40,501	$1,933	$31,597	3,913	$881	$934
10,000 - 10,999	4,956	$66,449	$52,073	$2,591	$40,115	5,521	$1,082	$1,356
11,000 - 11,999	5,096	$70,045	$58,637	$3,119	$44,463	6,760	$1,184	$1,692
12,000 - 12,999	5,230	$78,288	$65,335	$3,725	$49,001	7,269	$1,228	$2,188
13,000 - 13,999	5,364	$83,532	$72,389	$4,423	$53,428	7,876	$1,287	$2,608
14,000 - 14,999	5,282	$86,828	$76,589	$5,007	$56,317	8,070	$1,282	$3,027
15,000 - 19,999	26,792	$513,970	$468,865	$36,826	$338,314	43,215	$6,610	$22,144
20,000 - 29,999	48,359	$1,237,989	$1,195,599	$120,944	$846,241	88,149	$12,517	$72,752
30,000 - 39,999	24,782	$863,154	$848,165	$103,890	$587,188	46,906	$6,527	$60,271
40,000 - 49,999	8,756	$397,222	$387,152	$54,702	$258,439	16,513	$2,309	$29,241
50,000 - 99,999	8,496	$569,965	$555,061	$99,079	$343,299	16,441	$2,275	$43,654
$100,000 AND OVER	2,054	$440,299	$404,765	$113,533	$211,348	3,971	$555	$32,478
TAXABLE RETURNS	163,381	$4,735,845	$4,313,073	$554,885	$2,930,426	262,107	$40,040	$273,946
NO-TAX RETURNS	94,879	$770,265	$393,472	$15,789	$225,431	129,919	$23,611	$0
ALL RETURNS	258,260	$5,506,110	$4,706,546	$570,675	$3,155,857	392,026	$63,651	$273,946

1982 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA GROSS INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 2 - MARRIED FILING JOINT RETURNS, CONTINUED

MINNESOTA GROSS INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT
$ 0 -$ 999	357	$1,230	268	$14	$1,244	0	$0	17	$1
1,000 - 1,999	107	$90	359	$46	$137	0	$0	*	*
2,000 - 2,999	169	$114	378	$83	$197	0	$0	*	*
3,000 - 3,999	168	$292	353	$111	$402	*	*	8	$0
4,000 - 4,999	211	$295	781	$332	$627	*	*	10	$0
5,000 - 5,999	348	$471	1,294	$678	$1,150	38	$2	30	$1
6,000 - 6,999	586	$932	1,699	$1,059	$1,991	105	$8	49	$2
7,000 - 7,999	1,052	$2,010	2,111	$1,519	$3,529	393	$57	83	$3
8,000 - 8,999	1,549	$3,389	2,161	$1,751	$5,139	627	$85	98	$4
9,000 - 9,999	2,008	$4,996	2,255	$2,035	$7,032	847	$109	129	$5
10,000 - 10,999	2,480	$6,937	2,476	$2,467	$9,404	956	$151	154	$7
11,000 - 11,999	2,812	$8,594	2,284	$2,482	$11,076	863	$120	188	$8
12,000 - 12,999	2,994	$10,021	2,236	$2,624	$12,646	643	$71	184	$8
13,000 - 13,999	3,385	$12,048	1,979	$2,493	$14,541	409	$32	244	$12
14,000 - 14,999	3,388	$12,724	1,894	$2,548	$15,272	176	$14	215	$10
15,000 - 19,999	18,612	$80,841	8,180	$12,941	$93,782	124	$19	1,424	$64
20,000 - 29,999	39,027	$209,374	9,332	$19,292	$228,666	14	$18	3,589	$167
30,000 - 39,999	22,782	$152,831	2,000	$4,491	$157,321	0	$0	2,955	$139
40,000 - 49,999	8,397	$73,364	359	$808	$74,172	0	$0	1,650	$85
50,000 - 99,999	8,320	$113,142	176	$396	$113,538	0	$0	2,605	$157
$100,000 AND OVER	2,043	$81,381	11	$25	$81,406	0	$0	1,106	$86
TAXABLE RETURNS	120,795	$775,077	42,586	$58,193	$833,270	5,211	$685	14,744	$759
NO-TAX RETURNS	48,609	$190,752	46,270	$16,879	$207,630	6,550	$783	2,361	$106
ALL RETURNS	169,404	$965,829	88,856	$75,072	$1,040,901	11,761	$1,468	17,105	$865

*SUPPRESSED DUE TO DATA PRIVACY CONSIDERATIONS.

1982 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA GROSS INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 3 - MARRIED FILING COMBINED RETURNS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
$ 0 -$ 999	63,946	$71,124	$26,074	$3,086	$22,856	4,605	$46	$390
1,000 - 1,999	40,871	$74,318	$60,715	$5,852	$53,471	3,524	$33	$1,133
2,000 - 2,999	37,319	$103,796	$93,021	$8,870	$82,024	3,815	$84	$2,166
3,000 - 3,999	37,011	$138,443	$129,492	$12,208	$113,688	4,217	$262	$3,567
4,000 - 4,999	39,496	$188,043	$178,003	$16,267	$154,023	5,053	$818	$5,324
5,000 - 5,999	41,653	$241,964	$229,028	$20,785	$193,282	6,139	$1,492	$7,255
6,000 - 6,999	42,118	$285,468	$273,508	$25,435	$225,815	7,532	$1,996	$9,362
7,000 - 7,999	40,540	$314,594	$303,968	$29,069	$245,417	8,596	$2,389	$11,121
8,000 - 8,999	39,820	$346,567	$338,353	$33,184	$268,971	10,089	$2,720	$13,342
9,000 - 9,999	39,235	$383,216	$372,563	$37,828	$291,403	11,542	$3,011	$15,584
10,000 - 10,999	39,253	$417,712	$412,151	$43,205	$318,812	13,071	$3,299	$18,234
11,000 - 11,999	38,511	$447,702	$442,856	$47,881	$337,100	14,697	$3,540	$20,325
12,000 - 12,999	37,798	$475,913	$472,205	$52,012	$354,927	16,267	$3,825	$22,390
13,000 - 13,999	36,278	$491,610	$489,595	$55,531	$363,688	17,596	$3,969	$23,930
14,000 - 14,999	34,982	$508,878	$507,084	$58,516	$370,650	19,123	$4,188	$25,135
15,000 - 19,999	154,035	$2,683,427	$2,683,141	$325,888	$1,890,240	116,147	$22,668	$139,429
20,000 - 29,999	206,441	$5,021,536	$5,037,862	$679,532	$3,375,874	245,567	$41,070	$291,556
30,000 - 39,999	79,280	$2,674,171	$2,698,798	$410,158	$1,775,458	116,893	$18,278	$179,887
40,000 - 49,999	24,938	$1,088,613	$1,101,684	$188,508	$707,477	38,496	$5,975	$79,256
50,000 - 99,999	24,059	$1,564,482	$1,585,385	$331,447	$958,429	38,485	$5,916	$121,488
$100,000 AND OVER	6,702	$1,234,361	$1,275,787	$386,871	$685,022	10,579	$1,680	$104,433
TAXABLE RETURNS	1,104,286	$18,755,038	$18,711,276	$2,772,131	$12,788,628	712,033	$127,259	$1,095,306
NO-TAX RETURNS	129,186	$765,224	$540,302	$22,919	$297,439	59,580	$15,903	$0
ALL RETURNS	1,233,472	$19,520,261	$19,251,577	$2,795,050	$13,086,068	771,613	$143,162	$1,095,306

1982 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA GROSS INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 3 - MARRIED FILING COMBINED RETURNS, CONTINUED

MINNESOTA GROSS INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT
$ 0 -$ 999	52,927	$908	11,019	$412	$1,320	0	$0	*	*
1,000 - 1,999	33,066	$390	7,805	$1,063	$1,453	0	$0	*	*
2,000 - 2,999	29,949	$491	7,370	$1,680	$2,171	*	*	7	$0
3,000 - 3,999	29,076	$1,093	7,935	$2,547	$3,640	*	*	19	$0
4,000 - 4,999	29,996	$3,850	9,500	$3,948	$7,798	88	$4	117	$3
5,000 - 5,999	31,853	$10,041	9,800	$4,947	$14,988	126	$6	265	$7
6,000 - 6,999	32,255	$16,453	9,863	$5,843	$22,296	176	$11	407	$12
7,000 - 7,999	31,189	$23,163	9,351	$6,358	$29,521	219	$15	555	$19
8,000 - 8,999	30,449	$29,033	9,371	$7,189	$36,222	230	$23	659	$22
9,000 - 9,999	29,992	$35,469	9,243	$7,865	$43,334	225	$25	749	$25
10,000 - 10,999	30,018	$41,520	9,235	$8,628	$50,148	185	$22	800	$29
11,000 - 11,999	29,662	$48,892	8,849	$9,000	$57,891	107	$11	852	$31
12,000 - 12,999	29,325	$56,061	8,473	$9,324	$65,385	72	$7	1,007	$38
13,000 - 13,999	28,358	$61,131	7,920	$9,366	$70,497	50	$4	1,016	$40
14,000 - 14,999	27,504	$68,485	7,478	$9,449	$77,934	14	$3	1,222	$47
15,000 - 19,999	124,979	$423,653	29,056	$43,421	$467,073	19	$9	6,885	$264
20,000 - 29,999	176,470	$922,923	29,971	$59,913	$982,836	4	$5	18,103	$697
30,000 - 39,999	72,196	$497,275	7,084	$15,930	$513,205	0	$0	12,053	$494
40,000 - 49,999	23,290	$202,021	1,648	$3,708	$205,729	0	$0	6,075	$285
50,000 - 99,999	23,027	$293,255	1,032	$2,322	$295,577	0	$0	9,076	$523
$100,000 AND OVER	6,591	$203,909	111	$250	$204,159	0	$0	3,742	$281
TAXABLE RETURNS	902,172	$2,940,018	202,114	$213,161	$3,153,178	1,539	$144	63,612	$2,818
NO-TAX RETURNS	88,456	$223,861	40,730	$10,495	$234,356	1,980	$182	3,725	$155
ALL RETURNS	990,628	$3,163,879	242,844	$223,655	$3,387,534	3,519	$326	67,337	$2,973

*SUPPRESSED DUE TO DATA PRIVACY CONSIDERATIONS.

1982 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA GROSS INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 4 - SINGLE/MARRIED FILING SEPARATE RETURNS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
$ 0 - 0 999	805	$6,696	$348	$129	$287	116	$56	$159
1,000 - 1,999	798	$10,584	$1,194	$75	$976	33	$38	$14
2,000 - 2,999	8,133	$30,857	$23,181	$191	$20,640	39	$528	$44
3,000 - 3,999	37,331	$150,789	$130,085	$2,169	$114,811	76	$2,492	$1,201
4,000 - 4,999	31,624	$164,905	$141,916	$4,925	$122,079	719	$2,336	$2,318
5,000 - 5,999	30,329	$192,054	$167,441	$8,252	$139,852	1,289	$2,433	$3,283
6,000 - 6,999	36,823	$255,349	$233,678	$13,937	$191,327	1,999	$2,916	$5,316
7,000 - 7,999	32,988	$266,866	$247,202	$17,440	$198,603	3,110	$2,769	$7,664
8,000 - 8,999	31,173	$282,744	$264,871	$21,132	$209,615	4,021	$2,671	$9,524
9,000 - 9,999	30,639	$308,070	$291,014	$25,300	$228,131	5,269	$2,679	$11,669
10,000 - 10,999	30,804	$329,829	$315,046	$29,749	$245,277	6,267	$2,664	$13,800
11,000 - 11,999	29,855	$357,162	$343,240	$34,747	$264,975	6,998	$2,675	$16,051
12,000 - 12,999	28,326	$366,385	$353,824	$38,233	$270,455	7,024	$2,545	$17,529
13,000 - 13,999	26,322	$367,612	$355,148	$40,528	$268,954	6,867	$2,375	$18,431
14,000 - 14,999	23,940	$356,522	$346,903	$41,507	$260,303	6,637	$2,181	$18,679
15,000 - 19,999	89,736	$1,585,220	$1,552,257	$206,883	$1,138,095	26,031	$8,227	$91,157
20,000 - 29,999	79,864	$1,927,729	$1,916,310	$298,256	$1,337,567	27,790	$7,629	$126,048
30,000 - 39,999	19,410	$658,269	$655,404	$116,597	$438,920	8,388	$2,030	$47,229
40,000 - 49,999	5,863	$223,251	$223,241	$45,134	$144,210	2,351	$567	$16,769
50,000 - 99,999	3,954	$260,754	$256,603	$63,402	$153,903	1,996	$469	$19,680
$100,000 AND OVER	972	$308,000	$221,777	$69,638	$114,621	579	$126	$17,150
TAXABLE RETURNS	577,289	$8,411,647	$8,040,683	$1,078,225	$5,863,600	117,599	$50,408	$443,713
NO-TAX RETURNS	250,704	$1,010,745	$698,590	$21,271	$501,748	38,943	$21,327	$0
ALL RETURNS	827,993	$9,422,392	$8,739,274	$1,099,495	$6,365,348	156,542	$71,736	$443,713

1982 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA GROSS INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 4 - SINGLE/MARRIED FILING SEPARATE RETURNS, CONTINUED

MINNESOTA GROSS INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT
$ 0 -$ 999	169	$853	636	$30	$883	0	$0	*	*
1,000 - 1,999	84	$81	714	$101	$182	0	$0	*	*
2,000 - 2,999	133	$102	8,000	$2,266	$2,369	*	*	7	$0
3,000 - 3,999	876	$666	36,455	$12,473	$13,139	439	$11	131	$2
4,000 - 4,999	2,256	$2,229	29,368	$12,699	$14,928	840	$44	239	$6
5,000 - 5,999	4,772	$5,945	25,557	$13,392	$19,337	3,898	$446	360	$10
6,000 - 6,999	7,081	$10,777	28,942	$17,637	$28,414	12,466	$1,038	546	$14
7,000 - 7,999	7,699	$13,564	25,289	$17,598	$31,163	5,381	$257	624	$16
8,000 - 8,999	8,082	$16,093	23,091	$18,032	$34,125	1,423	$160	774	$21
9,000 - 9,999	8,200	$18,164	22,439	$19,420	$37,584	1,446	$148	805	$24
10,000 - 10,999	8,157	$19,318	21,847	$20,717	$40,027	870	$110	863	$24
11,000 - 11,999	8,290	$21,317	21,565	$22,202	$43,518	699	$77	853	$24
12,000 - 12,999	8,365	$23,018	19,961	$22,126	$45,143	341	$35	880	$25
13,000 - 13,999	8,254	$24,214	18,068	$21,460	$45,674	165	$14	900	$28
14,000 - 14,999	8,046	$24,994	15,894	$20,107	$45,101	62	$9	935	$28
15,000 - 19,999	35,477	$127,351	54,259	$79,981	$207,332	38	$18	4,413	$131
20,000 - 29,999	43,239	$209,749	36,625	$70,828	$280,578	*	*	6,663	$194
30,000 - 39,999	13,618	$86,949	5,792	$13,028	$99,978	0	$0	2,627	$81
40,000 - 49,999	3,909	$31,301	1,154	$2,597	$33,897	0	$0	922	$31
50,000 - 99,999	3,326	$38,083	628	$1,413	$39,496	0	$0	959	$35
$100,000 AND OVER	916	$37,520	56	$126	$37,646	0	$0	425	$19
TAXABLE RETURNS	180,949	$712,279	396,340	$388,234	$1,100,513	28,425	$2,387	23,939	$715
NO-TAX RETURNS	43,542	$168,871	207,162	$48,248	$217,119	49,261	$3,665	2,632	$71
ALL RETURNS	224,491	$881,150	603,502	$436,481	$1,317,631	77,686	$6,053	26,571	$786

*SUPPRESSED DUE TO DATA PRIVACY CONSIDERATIONS.

1982 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA TAXABLE INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 5 - ALL FILERS

MINNESOTA TAXABLE INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
$ 0 -$ 1,000	72,994	$140,286	$49,207	$9,244	$29,576	6,514	$358	$1,688
1,001 - 2,000	47,110	$153,499	$83,361	$8,651	$70,385	4,369	$147	$1,564
2,001 - 3,000	69,170	$284,225	$215,621	$15,010	$179,370	4,763	$1,898	$3,348
3,001 - 4,000	100,266	$532,210	$444,848	$28,058	$352,512	7,586	$4,847	$7,936
4,001 - 5,000	106,954	$724,374	$636,098	$45,131	$481,769	14,948	$7,182	$13,496
5,001 - 6,000	113,160	$905,617	$826,163	$63,606	$622,491	22,785	$8,858	$21,056
6,001 - 7,000	108,976	$1,024,421	$953,644	$80,477	$708,569	31,500	$9,816	$30,087
7,001 - 8,000	106,585	$1,146,573	$1,083,414	$98,978	$799,737	38,454	$10,482	$39,855
8,001 - 9,000	106,302	$1,284,925	$1,231,468	$120,540	$903,928	44,310	$11,068	$50,751
9,001 - 10,000	106,607	$1,425,447	$1,385,815	$144,532	$1,012,918	51,036	$11,792	$62,166
10,001 - 11,000	101,245	$1,498,120	$1,467,233	$161,942	$1,062,889	53,780	$11,844	$70,848
11,001 - 12,000	94,883	$1,545,072	$1,519,6[illegible]	$175,550	$1,090,724	57,311	$11,931	$77,274
12,001 - 13,000	87,144	$1,547,764	$1,528,8[illegible]	$184,717	$1,088,987	58,315	$11,679	$81,639
13,001 - 14,000	79,910	$1,540,373	$1,527,8[illegible]	$191,837	$1,078,452	59,231	$11,410	$85,089
14,001 - 15,000	72,373	$1,505,530	$1,494,860	$194,190	$1,048,932	59,155	$10,974	$86,287
15,001 - 20,000	250,030	$6,211,102	$6,203,520	$861,019	$4,303,541	258,295	$44,115	$387,646
20,001 - 30,000	162,316	$5,569,590	$5,604,250	$864,126	$3,840,093	227,477	$35,282	$401,123
30,001 - 40,000	33,387	$1,716,089	$1,730,139	$320,583	$1,133,122	51,143	$7,814	$135,598
40,001 - 50,000	11,149	$797,862	$795,113	$171,965	$493,917	17,840	$2,698	$64,442
50,001 -100,000	11,968	$1,354,741	$1,341,889	$355,787	$779,206	19,644	$2,947	$111,331
$100,001 AND OVER	2,427	$994,710	$942,003	$309,300	$501,537	3,283	$563	$79,739
TAXABLE RETURNS	1,844,956	$31,902,530	$31,065,032	$4,405,241	$21,582,654	1,091,739	$217,707	$1,812,964
NO-TAX RETURNS	474,769	$2,546,233	$1,632,364	$59,979	$1,024,618	228,442	$60,842	$0
ALL RETURNS	2,319,725	$34,448,763	$32,697,397	$4,465,220	$22,607,272	1,320,181	$278,548	$1,812,964

1982 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA TAXABLE INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 5 - ALL FILERS, CONTINUED

MINNESOTA TAXABLE INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT
$ 0 -$ 1,000	58,988	$19,551	14,006	$660	$20,211	0	$0	90	$6
1,001 - 2,000	36,496	$2,562	10,614	$1,763	$4,325	0	$0	33	$1
2,001 - 3,000	37,037	$11,707	32,133	$9,534	$21,241	521	$4	100	$2
3,001 - 4,000	48,134	$44,075	52,132	$20,202	$64,278	871	$34	746	$18
4,001 - 5,000	61,071	$86,282	45,883	$22,916	$109,198	3,183	$282	1,739	$48
5,001 - 6,000	62,309	$109,041	50,851	$31,025	$140,066	15,188	$1,230	2,295	$71
6,001 - 7,000	62,309	$130,916	46,667	$33,682	$164,598	5,036	$383	2,614	$87
7,001 - 8,000	61,740	$147,335	44,845	$37,365	$184,700	3,168	$331	2,910	$100
8,001 - 9,000	61,787	$164,970	44,515	$42,031	$207,000	2,444	$309	3,122	$111
9,001 - 10,000	62,685	$182,037	43,922	$46,327	$228,365	2,112	$280	3,433	$126
10,001 - 11,000	61,640	$196,246	39,605	$46,155	$242,402	1,329	$168	3,621	$136
11,001 - 12,000	60,086	$209,005	34,797	$44,394	$253,399	782	$73	3,878	$143
12,001 - 13,000	56,959	$213,293	30,185	$41,888	$255,181	287	$32	4,136	$151
13,001 - 14,000	53,845	$218,474	26,065	$39,065	$257,538	128	$14	4,326	$164
14,001 - 15,000	49,751	$215,330	22,622	$36,408	$251,738	59	$16	4,401	$165
15,001 - 20,000	181,564	$908,659	68,466	$130,302	$1,038,961	51	$36	21,370	$815
20,001 - 30,000	133,135	$834,402	29,181	$65,630	$900,031	16	$25	23,251	$965
30,001 - 40,000	30,036	$268,894	3,351	$7,540	$276,434	0	$0	8,920	$448
40,001 - 50,000	10,435	$127,625	714	$1,607	$129,231	0	$0	4,115	$238
50,001 -100,000	11,527	$205,904	441	$992	$206,896	0	$0	5,726	$377
$100,001 AND OVER	2,382	$131,066	45	$101	$131,167	0	$0	1,469	$118
TAXABLE RETURNS	1,203,916	$4,427,374	641,040	$659,588	$5,086,962	35,175	$3,217	102,295	$4,291
NO-TAX RETURNS	180,607	$583,483	294,162	$75,621	$659,105	57,791	$4,630	8,718	$332
ALL RETURNS	1,384,523	$5,010,857	935,202	$735,209	$5,746,066	92,966	$7,846	111,013	$4,624

1982 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA TAXABLE INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 6 - MARRIED FILING JOINT RETURNS

MINNESOTA TAXABLE INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
$ 0 -$ 1,000	1,013	$36,086	$7,340	$3,146	$312	1,124	$198	$898
1,001 - 2,000	726	$42,315	$1,945	$323	$1,106	230	$51	$20
2,001 - 3,000	731	$34,276	$2,933	$415	$1,833	162	$45	$41
3,001 - 4,000	1,146	$39,529	$6,753	$590	$4,183	190	$122	$58
4,001 - 5,000	2,621	$44,972	$18,367	$1,115	$11,958	546	$367	$169
5,001 - 6,000	4,146	$60,931	$35,055	$1,701	$23,015	2,020	$746	$393
6,001 - 7,000	6,064	$82,880	$59,069	$2,837	$39,532	5,099	$1,245	$876
7,001 - 8,000	6,839	$100,039	$75,410	$3,788	$51,346	7,681	$1,510	$1,496
8,001 - 9,000	7,393	$112,707	$91,123	$4,868	$62,863	9,624	$1,697	$2,310
9,001 - 10,000	7,662	$118,515	$102,959	$5,908	$72,775	11,362	$1,843	$3,125
10,001 - 11,000	7,581	$126,128	$112,023	$7,177	$79,599	11,675	$1,847	$4,039
11,001 - 12,000	7,692	$138,307	$124,499	$8,641	$88,427	12,259	$1,891	$5,077
12,001 - 13,000	7,591	$144,228	$133,195	$9,994	$94,958	12,582	$1,897	$6,013
13,001 - 14,000	7,669	$154,274	$145,290	$11,784	$103,537	12,733	$1,915	$7,137
14,001 - 15,000	7,759	$167,069	$158,103	$13,613	$112,540	13,495	$1,972	$8,261
15,001 - 20,000	36,062	$918,570	$883,251	$87,666	$628,073	64,857	$9,276	$53,531
20,001 - 30,000	36,196	$1,248,888	$1,232,610	$152,811	$865,599	68,904	$9,564	$89,118
30,001 - 40,000	8,593	$437,704	$435,727	$68,589	$291,775	16,094	$2,265	$34,724
40,001 - 50,000	2,708	$201,248	$190,734	$35,787	$119,931	5,316	$730	$15,567
50,001 -100,000	2,698	$325,409	$294,867	$71,269	$173,998	5,340	$734	$24,706
$100,001 AND OVER	491	$201,771	$201,823	$62,863	$103,063	814	$125	$16,388
TAXABLE RETURNS	163,381	$4,735,845	$4,313,073	$554,885	$2,930,426	262,107	$40,040	$273,946
NO-TAX RETURNS	94,879	$770,265	$393,472	$15,789	$225,431	129,919	$23,611	$0
ALL RETURNS	258,260	$5,506,110	$4,706,546	$570,675	$3,155,857	392,026	$63,651	$273,946

1982 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA TAXABLE INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 6 - MARRIED FILING JOINT RETURNS, CONTINUED

MINNESOTA TAXABLE INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT
$ 0 -$ 1,000	617	$9,365	396	$25	$9,390	0	$0	58	$4
1,001 - 2,000	262	$438	464	$78	$516	0	$0	11	$0
2,001 - 3,000	282	$560	449	$125	$685	0	$0	7	$0
3,001 - 4,000	484	$1,713	662	$268	$1,980	6	$0	13	$1
4,001 - 5,000	1,324	$4,636	1,297	$657	$5,293	47	$2	59	$2
5,001 - 6,000	2,298	$9,203	1,848	$1,136	$10,339	120	$7	128	$4
6,001 - 7,000	3,591	$14,909	2,473	$1,790	$16,699	471	$61	228	$8
7,001 - 8,000	4,199	$18,077	2,640	$2,199	$20,276	844	$108	293	$13
8,001 - 9,000	4,602	$20,756	2,791	$2,636	$23,392	994	$137	319	$14
9,001 - 10,000	4,714	$21,164	2,948	$3,112	$24,276	1,047	$160	339	$16
10,001 - 11,000	4,817	$22,025	2,764	$3,222	$25,247	784	$103	369	$17
11,001 - 12,000	5,034	$24,038	2,658	$3,393	$27,431	533	$50	383	$19
12,001 - 13,000	5,146	$24,844	2,445	$3,399	$28,243	190	$18	410	$19
13,001 - 14,000	5,314	$26,437	2,355	$3,531	$29,969	106	$9	451	$22
14,001 - 15,000	5,579	$28,438	2,180	$3,511	$31,949	34	$5	457	$22
15,001 - 20,000	27,269	$150,596	8,793	$16,915	$167,511	27	$13	2,615	$123
20,001 - 30,000	31,377	$203,361	4,819	$10,839	$214,200	8	$13	4,202	$201
30,001 - 40,000	8,128	$74,317	465	$1,046	$75,363	0	$0	1,917	$104
40,001 - 50,000	2,620	$34,818	88	$198	$35,016	0	$0	908	$56
50,001 -100,000	2,650	$49,491	*	*	$49,599	0	$0	1,262	$88
$100,001 AND OVER	488	$35,890	*	*	$35,897	0	$0	315	$27
TAXABLE RETURNS	120,795	$775,077	42,586	$58,193	$833,270	5,211	$685	14,744	$759
NO-TAX RETURNS	48,609	$190,752	46,270	$16,879	$207,630	6,550	$783	2,361	$106
ALL RETURNS	169,404	$965,829	88,856	$75,072	$1,040,901	11,761	$1,468	17,105	$865

*SUPPRESSED DUE TO DATA PRIVACY CONSIDERATIONS.

1982 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA TAXABLE INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 7 - MARRIED FILING COMBINED RETURNS

MINNESOTA TAXABLE INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
$ 0 -$ 1,000	70,825	$90,152	$38,682	$5,378	$28,784	5,210	$81	$499
1,001 - 2,000	45,378	$96,775	$79,272	$8,132	$67,760	4,101	$51	$1,515
2,001 - 3,000	43,983	$145,775	$132,105	$12,870	$110,463	4,524	$230	$2,987
3,001 - 4,000	52,400	$258,594	$238,099	$20,858	$185,028	6,809	$1,410	$5,393
4,001 - 5,000	60,919	$392,592	$366,727	$30,834	$274,572	12,214	$3,200	$8,799
5,001 - 6,000	60,487	$473,117	$450,701	$39,837	$332,850	16,754	$4,075	$12,713
6,001 - 7,000	58,930	$545,593	$525,232	$49,136	$383,292	20,567	$4,815	$17,058
7,001 - 8,000	58,029	$617,547	$600,749	$59,340	$435,467	23,379	$5,330	$22,329
8,001 - 9,000	57,561	$692,573	$680,589	$70,740	$489,579	25,961	$5,735	$27,978
9,001 - 10,000	57,788	$776,180	$769,065	$83,649	$549,262	29,581	$6,274	$34,058
10,001 - 11,000	56,183	$835,707	$832,969	$94,675	$590,058	32,293	$6,638	$39,427
11,001 - 12,000	54,131	$885,634	$885,507	$104,519	$622,544	35,989	$7,055	$43,975
12,001 - 13,000	50,486	$903,463	$904,383	$110,918	$630,928	37,420	$7,136	$47,008
13,001 - 14,000	47,031	$914,682	$917,452	$116,435	$634,902	39,221	$7,197	$49,676
14,001 - 15,000	42,722	$895,477	$898,883	$117,778	$619,252	39,137	$6,998	$50,439
15,001 - 20,000	150,188	$3,749,391	$3,782,877	$530,748	$2,585,607	171,655	$28,791	$230,643
20,001 - 30,000	99,214	$3,410,749	$3,460,260	$544,025	$2,348,788	146,253	$22,849	$244,050
30,001 - 40,000	20,838	$1,069,017	$1,086,903	$204,713	$707,691	33,033	$5,084	$84,558
40,001 - 50,000	7,342	$515,177	$524,379	$114,934	$325,453	11,978	$1,836	$42,467
50,001 -100,000	8,198	$907,211	$925,374	$248,203	$535,761	13,615	$2,075	$76,695
$100,001 AND OVER	1,653	$579,631	$611,068	$204,409	$330,586	2,339	$403	$53,040
TAXABLE RETURNS	1,104,286	$18,755,038	$18,711,276	$2,772,131	$12,788,628	712,033	$127,259	$1,095,306
NO-TAX RETURNS	129,186	$765,224	$540,302	$22,919	$297,439	59,580	$15,903	$0
ALL RETURNS	1,233,472	$19,520,261	$19,251,577	$2,795,050	$13,086,068	771,613	$143,162	$1,095,306

1982 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA TAXABLE INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 7 - MARRIED FILING COMBINED RETURNS, CONTINUED

MINNESOTA TAXABLE INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT
$ 0 -$ 1,000	58,000	$6,590	12,825	$591	$7,182	0	$0	7	$1
1,001 - 2,000	36,084	$1,838	9,294	$1,542	$3,379	0	$0	14	$1
2,001 - 3,000	34,765	$6,204	9,218	$2,568	$8,772	6	$0	35	$1
3,001 - 4,000	41,661	$28,007	10,739	$4,206	$32,213	72	$3	317	$8
4,001 - 5,000	48,640	$55,178	12,279	$6,142	$61,321	151	$7	898	$27
5,001 - 6,000	48,166	$70,492	12,321	$7,522	$78,014	195	$11	1,182	$40
6,001 - 7,000	46,829	$84,062	12,101	$8,741	$92,803	286	$19	1,314	$49
7,001 - 8,000	45,766	$95,718	12,263	$10,224	$105,942	270	$28	1,450	$54
8,001 - 9,000	45,437	$108,820	12,124	$11,449	$120,270	235	$28	1,595	$63
9,001 - 10,000	46,095	$123,825	11,693	$12,330	$136,155	141	$18	1,812	$72
10,001 - 11,000	45,337	$135,592	10,846	$12,645	$148,237	100	$10	1,939	$79
11,001 - 12,000	44,173	$145,732	9,958	$12,711	$158,443	45	$3	2,125	$83
12,001 - 13,000	41,603	$150,209	8,883	$12,328	$162,537	13	$1	2,393	$93
13,001 - 14,000	38,940	$153,982	8,091	$12,133	$166,115	6	$2	2,513	$101
14,001 - 15,000	35,511	$150,241	7,211	$11,611	$161,852	8	$4	2,668	$105
15,001 - 20,000	124,296	$616,937	25,892	$49,583	$666,521	*	*	13,600	$540
20,001 - 30,000	85,383	$536,340	13,831	$31,107	$567,447	*	*	15,554	$656
30,001 - 40,000	18,998	$170,359	1,840	$4,140	$174,499	0	$0	6,143	$314
40,001 - 50,000	6,934	$83,074	408	$918	$83,992	0	$0	2,929	$172
50,001 -100,000	7,924	$140,794	274	$617	$141,410	0	$0	4,099	$275
$100,001 AND OVER	1,630	$76,021	23	$52	$7[illegible]073	0	$0	1,025	$85
TAXABLE RETURNS	902,172	$2,940,018	202,114	$213,161	$3,153,178	1,539	$144	63,612	$2,818
NO-TAX RETURNS	88,456	$223,861	40,730	$10,495	$234,356	1,980	$182	3,725	$155
ALL RETURNS	990,628	$3,163,879	242,844	$223,655	$3,387,534	3,519	$326	67,337	$2,973

*SUPPRESSED DUE TO DATA PRIVACY CONSIDERATIONS.

1982 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA TAXABLE INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 8 - SINGLE/MARRIED FILING SEPARATE RETURNS

MINNESOTA TAXABLE INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
$ 0 -$ 1,000	1,156	$14,048	$3,185	$720	$479	180	$79	$292
1,001 - 2,000	1,006	$14,408	$2,144	$196	$1,518	38	$46	$29
2,001 - 3,000	24,456	$104,173	$80,584	$1,725	$67,075	77	$1,623	$320
3,001 - 4,000	46,720	$234,087	$199,996	$6,610	$163,301	587	$3,315	$2,484
4,001 - 5,000	43,414	$286,810	$251,004	$13,181	$195,238	2,188	$3,615	$4,529
5,001 - 6,000	48,527	$371,569	$340,407	$22,068	$266,626	4,011	$4,037	$7,950
6,001 - 7,000	43,982	$395,949	$369,343	$28,503	$285,744	5,834	$3,756	$12,153
7,001 - 8,000	41,717	$428,987	$407,255	$35,851	$312,923	7,394	$3,642	$16,030
8,001 - 9,000	41,348	$479,646	$459,757	$44,932	$351,486	8,725	$3,636	$20,463
9,001 - 10,000	41,157	$530,752	$513,791	$54,976	$390,882	10,093	$3,676	$24,983
10,001 - 11,000	37,481	$536,284	$522,241	$60,091	$393,232	9,812	$3,360	$27,382
11,001 - 12,000	33,060	$521,132	$509,667	$62,390	$379,752	9,063	$2,985	$28,222
12,001 - 13,000	29,067	$500,073	$491,307	$63,805	$363,101	8,313	$2,647	$28,618
13,001 - 14,000	25,210	$471,417	$465,085	$63,618	$340,013	7,277	$2,299	$28,276
14,001 - 15,000	21,892	$442,984	$437,875	$62,799	$317,139	6,523	$2,004	$27,588
15,001 - 20,000	63,780	$1,543,141	$1,537,393	$242,604	$1,089,860	21,783	$6,049	$103,473
20,001 - 30,000	26,906	$909,954	$911,380	$167,289	$625,706	12,320	$2,869	$67,956
30,001 - 40,000	3,956	$209,368	$207,508	$47,281	$133,655	2,016	$466	$16,316
40,001 - 50,000	1,099	$81,437	$80,000	$21,243	$48,533	546	$132	$6,408
50,001 -100,000	1,072	$122,121	$121,648	$36,314	$69,447	689	$138	$9,930
$100,001 AND OVER	283	$213,308	$129,112	$42,028	$67,887	130	$35	$10,312
TAXABLE RETURNS	577,289	$8,411,647	$8,040,683	$1,078,225	$5,863,600	117,599	$50,408	$443,713
NO-TAX RETURNS	250,704	$1,010,745	$698,590	$21,271	$501,748	38,943	$21,327	$0
ALL RETURNS	827,993	$9,422,392	$8,739,274	$1,099,495	$6,365,348	156,542	$71,736	$443,713

1982 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA TAXABLE INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 8 - SINGLE/MARRIED FILING SEPARATE RETURNS, CONTINUED

MINNESOTA TAXABLE INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT
$ 0 -$ 1,000	371	$3,596	785	$44	$3,639	0	$0	25	$1
1,001 - 2,000	150	$287	856	$143	$430	0	$0	8	$0
2,001 - 3,000	1,990	$4,943	22,466	$6,841	$11,783	515	$3	58	$1
3,001 - 4,000	5,989	$14,355	40,731	$15,729	$30,085	793	$31	416	$10
4,001 - 5,000	11,107	$26,468	32,307	$16,117	$42,584	2,985	$274	782	$19
5,001 - 6,000	11,845	$29,345	36,682	$22,368	$51,713	14,873	$1,211	985	$27
6,001 - 7,000	11,889	$31,945	32,093	$23,151	$55,095	4,279	$303	1,072	$30
7,001 - 8,000	11,775	$33,539	29,942	$24,942	$58,482	2,054	$195	1,167	$34
8,001 - 9,000	11,748	$35,393	29,600	$27,945	$63,338	1,215	$144	1,208	$34
9,001 - 10,000	11,876	$37,048	29,281	$30,886	$67,934	924	$102	1,282	$38
10,001 - 11,000	11,486	$38,630	25,995	$30,289	$68,918	445	$55	1,313	$40
11,001 - 12,000	10,879	$39,235	22,181	$28,290	$67,525	204	$20	1,370	$41
12,001 - 13,000	10,210	$38,240	18,857	$26,162	$64,401	84	$13	1,333	$39
13,001 - 14,000	9,591	$38,055	15,619	$23,400	$61,455	16	$3	1,362	$41
14,001 - 15,000	8,661	$36,651	13,231	$21,286	$57,937	17	$8	1,276	$38
15,001 - 20,000	29,999	$141,125	33,781	$63,803	$204,929	*	*	5,155	$152
20,001 - 30,000	16,375	$94,700	10,531	$23,684	$118,384	*	*	3,495	$108
30,001 - 40,000	2,910	$24,218	1,046	$2,354	$26,572	0	$0	860	$30
40,001 - 50,000	881	$9,733	218	$491	$10,223	0	$0	278	$11
50,001 -100,000	953	$15,619	*	*	$15,887	0	$0	365	$15
$100,001 AND OVER	264	$19,154	*	*	$19,197	0	$0	129	$6
TAXABLE RETURNS	180,949	$712,279	396,340	$388,234	$1,100,513	28,425	$2,387	23,939	$715
NO-TAX RETURNS	43,542	$168,871	207,162	$48,248	$217,119	49,261	$3,665	2,632	$71
ALL RETURNS	224,491	$881,150	603,502	$436,481	$1,317,631	77,686	$6,053	26,571	$786

*SUPPRESSED DUE TO DATA PRIVACY CONSIDERATIONS.

1982 MINNESOTA INDIVIDUAL INCOME TAX RETURNS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 9 - DATA BY COUNTY

COUNTY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
AITKIN	6,111	$56,321	$52,775	$8,636	$5,156	$38,290	$2,183
ANOKA	107,679	$1,682,185	$1,664,977	$15,462	$214,133	$1,156,907	$94,062
BECKER	13,667	$140,301	$134,772	$9,861	$13,526	$96,870	$5,898
BELTRAMI	13,086	$147,777	$140,761	$10,757	$15,900	$101,459	$6,747
BENTON	11,630	$138,057	$135,429	$11,645	$14,817	$97,673	$6,731
BIG STONE	3,978	$40,036	$39,037	$9,813	$4,306	$28,440	$1,813
BLUE EARTH	27,605	$340,231	$334,655	$12,123	$42,267	$236,598	$17,216
BROWN	16,638	$192,255	$189,882	$11,413	$23,048	$137,975	$9,755
CARLTON	13,748	$177,202	$171,417	$12,468	$20,778	$124,715	$9,348
CARVER	20,743	$309,163	$306,779	$14,790	$40,551	$209,001	$17,024
CASS	8,774	$87,588	$80,798	$9,209	$8,406	$57,705	$3,503
CHIPPEWA	8,126	$86,281	$84,509	$10,400	$9,766	$61,329	$4,077
CHISAGO	13,268	$175,699	$173,214	$13,055	$19,818	$120,540	$8,898
CLAY	23,745	$298,457	$286,729	$12,075	$33,990	$201,444	$14,411
CLEARWATER	3,586	$32,340	$31,452	$8,771	$2,942	$23,513	$1,375
COOK	2,193	$24,108	$22,803	$10,398	$2,659	$16,402	$1,107
COTTONWOOD	7,873	$88,086	$86,112	$10,938	$10,424	$61,823	$4,240

1982 MINNESOTA INDIVIDUAL INCOME TAX RETURNS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 9 - DATA BY COUNTY, CONTINUED

COUNTY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
CROW WING	19,981	$229,324	$219,827	$11,002	$25,094	$155,754	$10,636
DAKOTA	116,437	$1,982,281	$1,950,614	$16,753	$272,085	$1,323,934	$114,156
DODGE	7,900	$92,268	$91,202	$11,545	$10,186	$64,666	$4,491
DOUGLAS	14,262	$152,662	$149,233	$10,464	$15,929	$105,982	$6,888
FARIBAULT	10,991	$121,599	$119,664	$10,887	$14,570	$86,462	$5,839
FILLMORE	10,839	$108,079	$106,878	$9,861	$11,832	$77,816	$4,927
FREEBORN	19,755	$239,954	$236,100	$11,951	$29,001	$170,370	$12,336
GOODHUE	21,691	$270,174	$266,547	$12,288	$32,479	$190,341	$14,114
GRANT	3,679	$38,483	$37,797	$10,274	$4,293	$27,111	$1,778
HENNEPIN	591,524	$10,334,611	$10,111,225	$17,094	$1,554,072	$6,758,344	$598,387
HOUSTON	9,449	$106,854	$103,990	$11,005	$11,756	$75,635	$5,159
HUBBARD	6,359	$61,679	$58,201	$9,153	$5,620	$42,339	$2,453
ISANTI	11,020	$143,594	$142,179	$12,902	$16,150	$100,055	$7,369
ITASCA	19,363	$246,282	$233,650	$12,067	$28,177	$168,185	$12,294
JACKSON	7,166	$80,731	$79,121	$11,041	$9,776	$57,178	$3,900
KANABEC	5,489	$57,417	$56,560	$10,304	$5,747	$41,154	$2,609
KANDIYOHI	19,641	$234,243	$230,392	$11,730	$27,218	$162,539	$11,543

1982 MINNESOTA INDIVIDUAL INCOME TAX RETURNS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 9 - DATA BY COUNTY, CONTINUED

COUNTY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
KITTSON	3,379	$37,097	$36,397	$10,771	$4,053	$26,563	$1,824
KOOCHICHING	7,807	$98,875	$95,494	$12,232	$11,528	$70,062	$5,251
LAC QUI PARLE	5,527	$56,369	$55,045	$9,959	$6,370	$40,528	$2,639
LAKE	5,898	$77,375	$72,734	$12,332	$9,251	$52,435	$3,923
LAKE OF THE WOODS	1,765	$17,799	$17,223	$9,758	$1,799	$12,967	$825
LE SUEUR	12,923	$148,751	$146,062	$11,302	$16,859	$104,801	$7,233
LINCOLN	3,885	$34,465	$33,689	$8,672	$3,330	$24,946	$1,440
LYON	13,826	$163,853	$159,449	$11,533	$19,618	$115,098	$8,070
MCLEOD	17,392	$215,355	$213,888	$12,298	$26,049	$154,559	$11,314
MAHNOMEN	2,029	$19,155	$17,665	$8,706	$1,701	$13,260	$781
MARSHALL	6,262	$63,545	$61,755	$9,862	$6,543	$45,128	$2,938
MARTIN	14,831	$176,931	$173,331	$11,687	$22,088	$123,576	$8,746
MEEKER	10,634	$115,184	$113,953	$10,716	$12,820	$82,311	$5,576
MILLE LACS	8,655	$93,358	$91,069	$10,522	$9,754	$65,590	$4,289
MORRISON	13,044	$128,345	$124,461	$9,542	$12,281	$90,797	$5,508
MOWER	21,814	$275,722	$267,061	$12,243	$34,775	$192,170	$14,529
MURRAY	5,948	$61,040	$60,063	$10,098	$6,956	$43,749	$2,880

1982 MINNESOTA INDIVIDUAL INCOME TAX RETURNS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 9 - DATA BY COUNTY, CONTINUED

COUNTY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
NICOLLET	13,836	$173,012	$170,121	$12,296	$20,703	$120,186	$8,715
NOBLES	12,256	$141,864	$140,059	$11,428	$17,173	$101,830	$7,127
NORMAN	4,599	$50,943	$49,949	$10,861	$5,974	$36,459	$2,524
OLMSTED	57,673	$904,965	$884,207	$15,331	$125,625	$609,839	$51,106
OTTERTAIL	25,733	$270,815	$262,466	$10,200	$28,768	$189,633	$12,158
PENNINGTON	7,203	$80,461	$78,603	$10,913	$9,355	$55,711	$3,848
PINE	8,797	$92,279	$89,050	$10,123	$9,217	$65,433	$4,199
PIPESTONE	5,825	$59,024	$57,691	$9,904	$6,687	$41,765	$2,679
POLK	17,278	$197,030	$191,534	$11,085	$22,299	$137,837	$9,431
POPE	5,616	$54,308	$52,774	$9,397	$5,455	$38,477	$2,361
RAMSEY	268,814	$4,355,398	$4,265,404	$15,867	$615,235	$2,932,493	$248,440
RED LAKE	2,435	$21,679	$21,163	$8,691	$1,928	$15,645	$878
REDWOOD	10,552	$117,295	$115,101	$10,908	$13,642	$83,479	$5,687
RENVILLE	11,102	$123,687	$121,583	$10,951	$14,578	$88,179	$6,092
RICE	23,441	$297,695	$292,588	$12,482	$34,556	$206,554	$14,910
ROCK	5,701	$62,898	$60,786	$10,662	$7,327	$44,322	$3,028
ROSEAU	6,087	$60,045	$59,098	$9,709	$6,144	$43,980	$2,752

1982 MINNESOTA INDIVIDUAL INCOME TAX RETURNS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 9 - DATA BY COUNTY, CONTINUED

COUNTY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
ST LOUIS	106,8.1	$1,461,017	$1,380,734	$12,927	$181,924	$985,091	$75,809
SCOTT	24,824	$364,678	$362,005	$14,583	$45,088	$247,548	$19,576
SHERBURNE	15,063	$212,818	$209,550	$13,912	$25,372	$145,519	$11,219
SIBLEY	8,659	$86,770	$85,839	$9,913	$9,413	$62,929	$4,074
STEARNS	53,022	$648,877	$637,245	$12,019	$74,859	$454,527	$32,439
STEELE	17,449	$216,599	$213,609	$12,242	$26,083	$152,632	$11,099
STEVENS	5,614	$64,235	$63,095	$11,239	$7,538	$45,786	$3,219
SWIFT	6,466	$66,453	$65,140	$10,074	$7,266	$47,783	$3,104
TODD	10,545	$101,509	$99,727	$9,457	$9,670	$72,984	$4,453
TRAVERSE	2,917	$32,282	$31,392	$10,762	$3,813	$22,788	$1,561
WABASHA	10,613	$117,664	$115,396	$10,873	$13,071	$83,342	$5,644
WADENA	6,011	$61,111	$60,009	$9,983	$6,450	$43,623	$2,795
WASECA	10,223	$122,484	$121,071	$11,843	$14,627	$87,038	$6,316
WASHINGTON	62,810	$1,085,743	$1,073,570	$17,092	$151,323	$726,450	$63,512
WATONWAN	7,055	$77,419	$76,124	$10,790	$8,761	$55,383	$3,717
WILKIN	4,288	$53,665	$51,224	$11,946	$6,541	$37,063	$2,729
WINONA	23,315	$279,227	$269,962	$11,579	$32,251	$193,950	$13,575

1982 MINNESOTA INDIVIDUAL INCOME TAX RETURNS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 9 - DATA BY COUNTY, CONTINUED

COUNTY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
WRIGHT	30,142	$389,238	$384,823	$12,767	$44,592	$270,336	$19,806
YELLOW MEDICINE	7,234	$77,268	$75,958	$10,500	$8,739	$55,512	$3,770
COUNTY TOTAL	2,253,624	$32,881,992	$32,157,266	$14,269	$4,384,298	$22,239,195	$1,789,383
OTHER STATES AND UNDESIGNATED	66,101	$1,566,771	$540,129	$8,171	$80,922	$368,078	$23,582
GRAND TOTAL	2,319,725	$34,448,763	$32,697,397	$14,095	$4,465,220	$22,607,272	$1,812,964

1982 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-AITKIN							
AITKIN	1,104	$12,015,426	$11,376,967	$10,305	$1,341,279	$8,136,491	$534,936
HILL CITY	211	$1,903,388	$1,824,360	$8,646	$176,945	$1,337,925	$78,004
MC GRATH	28	$314,298	$316,455	$11,302	$25,770	$241,500	$16,683
MC GREGOR	205	$2,043,801	$1,904,590	$9,291	$192,747	$1,379,079	$82,468
PALISADE	91	$744,964	$676,889	$7,438	$59,673	$483,662	$23,479
TAMARACK	36	$261,606	$249,514	$6,931	$23,384	$194,981	$12,208
CITY TOTAL	1,675	$17,283,483	$16,348,775	$9,760	$1,819,798	$11,773,638	$747,778
COUNTY-ANOKA							
ANDOVER	2,918	$50,115,703	$49,884,426	$17,095	$6,281,245	$33,815,684	$2,832,893
ANOKA	12,603	$197,444,077	$194,875,340	$15,463	$25,334,619	$134,039,970	$10,894,296
BETHEL	643	$9,722,916	$9,701,647	$15,088	$1,137,340	$6,772,639	$536,067
BLAINE	15,009	$236,997,848	$234,687,974	$15,636	$28,845,998	$162,994,047	$12,982,404
CENTERVILLE	393	$6,509,457	$6,516,268	$16,581	$862,881	$4,410,503	$363,818
CIRCLE PINES	2,486	$38,999,599	$38,629,034	$15,539	$4,879,735	$26,745,294	$2,152,656
COLUMBIA HEIGHTS	10,047	$150,201,467	$148,498,456	$14,780	$20,722,496	$105,753,781	$8,785,167
COON RAPIDS	19,891	$322,533,806	$319,193,915	$16,047	$40,955,759	$220,562,242	$18,032,390
EAST BETHEL	1,698	$28,078,142	$27,727,168	$16,329	$3,360,349	$19,110,689	$1,548,945
FRIDLEY	15,862	$259,241,529	$258,351,825	$16,287	$36,478,678	$180,634,286	$15,551,179
HAM LAKE	2,462	$39,914,038	$39,420,967	$16,012	$4,772,603	$26,914,562	$2,138,532
HILLTOP	158	$2,137,756	$2,075,334	$13,135	$264,899	$1,518,275	$113,901
LEXINGTON	682	$9,691,727	$9,604,164	$14,082	$1,129,155	$6,889,387	$520,072
LINO LAKES	2,005	$31,174,286	$30,913,050	$15,418	$3,628,515	$20,748,466	$1,633,135
RAMSEY	3,148	$53,782,351	$53,259,610	$16,919	$6,549,334	$36,165,041	$2,962,597
SPRING LAKE PARK	2,915	$45,204,381	$45,091,329	$15,469	$5,752,340	$32,033,257	$2,618,246
ST FRANCIS	432	$6,244,354	$6,201,589	$14,356	$693,403	$4,288,202	$328,475
CITY TOTAL	93,352	$1,487,993,437	$1,474,632,096	$15,796	$191,649,349	$1,023,396,325	$83,994,774
COUNTY-BECKER							
AUDUBON	156	$1,621,404	$1,500,672	$9,620	$135,398	$1,060,862	$59,029
CALLAWAY	83	$725,701	$669,181	$8,062	$56,957	$494,185	$25,450
DETROIT LAKES	4,096	$48,434,051	$46,966,164	$11,466	$5,291,387	$33,055,592	$2,239,222
FRAZEE	516	$4,892,773	$4,739,582	$9,185	$463,670	$3,524,966	$191,249
LAKE PARK	362	$4,149,869	$3,934,461	$10,869	$436,211	$2,840,511	$179,627
OGEMA	86	$778,797	$581,862	$6,766	$46,051	$448,454	$23,503

1982 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
WOLF LAKE	25	$190,315	$189,625	$7,585	$14,246	$146,440	$5,903
CITY TOTAL	5,324	$60,792,910	$58,581,547	$11,003	$6,443,920	$41,571,010	$2,723,983
COUNTY-BELTRAMI							
BEMIDJI	5,790	$68,517,196	$65,315,764	$11,281	$7,802,060	$47,053,082	$3,227,880
BLACKDUCK	338	$3,658,270	$3,455,443	$10,223	$384,304	$2,500,111	$157,223
FUNKLEY	4	$15,324	$20,884	$5,221	$520	$16,062	$142
KELLIHER	138	$1,422,139	$1,365,780	$9,897	$156,138	$1,031,315	$66,834
SOLWAY	70	$692,769	$667,998	$9,543	$75,897	$492,884	$29,423
TENSTRIKE	56	$601,366	$600,695	$10,727	$71,033	$443,425	$31,635
TURTLE RIVER	20	$204,135	$202,236	$10,112	$24,117	$151,098	$10,737
WILTON	75	$790,585	$737,162	$9,829	$82,907	$539,800	$32,625
CITY TOTAL	6,491	$75,901,784	$72,365,962	$11,149	$8,596,976	$52,227,777	$3,556,500
COUNTY-BENTON							
FOLEY	880	$10,452,472	$10,298,808	$11,703	$1,182,264	$7,355,863	$505,333
GILMAN	55	$577,023	$562,851	$10,234	$45,154	$398,283	$21,729
RICE	429	$5,171,637	$5,130,603	$11,959	$520,505	$3,668,101	$249,771
RONNEBY	13	$123,519	$119,818	$9,217	$12,028	$94,493	$5,368
SARTELL	513	$6,797,612	$6,587,833	$12,842	$740,884	$4,690,947	$332,305
SAUK RAPIDS	2,345	$31,015,690	$30,081,025	$12,828	$3,586,163	$21,265,886	$1,553,724
ST CLOUD	2,172	$27,639,109	$27,056,458	$12,457	$3,248,739	$19,412,785	$1,389,814
CITY TOTAL	6,407	$81,777,062	$79,837,396	$12,461	$9,335,737	$56,886,358	$4,058,044
COUNTY-BIG STONE							
BARRY	17	$120,008	$111,858	$6,580	$12,085	$84,203	$4,263
BEARDSLEY	176	$1,525,566	$1,470,943	$8,358	$138,054	$1,087,809	$60,764
CLINTON	339	$3,834,885	$3,805,490	$11,226	$495,023	$2,784,642	$187,867
CORRELL	37	$261,009	$244,980	$6,621	$17,001	$197,660	$9,988
GRACEVILLE	405	$3,893,669	$3,707,414	$9,154	$367,591	$2,686,887	$150,131
JOHNSON	27	$239,140	$226,147	$8,376	$19,859	$178,184	$8,447
ODESSA	88	$810,673	$780,653	$8,871	$74,963	$580,484	$30,869
ORTONVILLE	1,476	$17,099,764	$16,578,428	$11,232	$1,978,393	$11,808,338	$807,343
CITY TOTAL	2,565	$27,784,714	$26,925,913	$10,497	$3,102,969	$19,408,207	$1,259,672

1982 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-BLUE EARTH							
AMBOY	355	$3,960,735	$3,867,525	$10,894	$466,230	$2,786,286	$178,728
EAGLE LAKE	739	$9,088,662	$8,957,120	$12,121	$930,548	$6,402,205	$424,603
GOOD THUNDER	310	$3,708,553	$3,660,594	$11,808	$404,847	$2,614,335	$171,728
LAKE CRYSTAL	1,212	$13,795,481	$13,448,573	$11,096	$1,465,382	$9,692,422	$641,518
MADISON LAKE	396	$4,630,519	$4,517,794	$11,409	$485,934	$3,177,342	$212,521
MANKATO	15,442	$205,200,534	$201,765,816	$13,066	$26,868,877	$141,139,448	$10,778,359
MAPLETON	735	$8,725,066	$8,644,161	$11,761	$958,249	$6,106,316	$413,099
PEMBERTON	95	$1,021,626	$1,026,393	$10,804	$96,029	$742,843	$44,729
SKYLINE	81	$1,428,532	$1,404,043	$17,334	$211,445	$955,540	$83,330
ST CLAIR	329	$4,058,446	$3,994,525	$12,141	$456,659	$2,800,655	$193,235
VERNON CENTER	182	$2,000,964	$1,967,062	$10,808	$213,706	$1,435,857	$89,431
CITY TOTAL	19,876	$257,619,118	$253,253,606	$12,742	$32,557,906	$177,853,249	$13,231,281
COUNTY-BROWN							
COBDEN	22	$194,194	$190,515	$8,660	$18,726	$154,605	$8,017
COMFREY	290	$3,184,026	$3,147,985	$10,855	$410,548	$2,278,234	$155,711
EVAN	30	$271,556	$275,794	$9,193	$20,664	$216,816	$10,206
HANSKA	244	$2,508,847	$2,448,852	$10,036	$247,088	$1,792,088	$110,101
NEW ULM	8,107	$101,978,611	$100,676,813	$12,419	$12,557,406	$72,255,610	$5,310,818
SLEEPY EYE	2,113	$25,233,080	$24,790,066	$11,732	$3,023,168	$18,097,729	$1,274,917
SPRINGFIELD	1,392	$16,360,947	$16,089,540	$11,559	$1,997,604	$11,437,481	$799,010
CITY TOTAL	12,198	$149,731,261	$147,619,565	$12,102	$18,275,204	$106,232,563	$7,668,779
COUNTY-CARLTON							
BARNUM	255	$3,094,385	$3,017,598	$11,834	$341,088	$2,106,954	$148,167
CARLTON	491	$6,709,485	$6,435,074	$13,106	$797,173	$4,641,680	$353,939
CLOQUET	5,842	$80,034,809	$77,304,097	$13,232	$9,958,952	$56,002,560	$4,400,450
CROMWELL	119	$1,194,247	$1,193,959	$10,033	$111,813	$891,780	$57,962
KETTLE RIVER	94	$1,096,294	$1,049,677	$11,167	$125,198	$796,230	$54,447
MOOSE LAKE	645	$8,061,084	$7,855,276	$12,179	$924,251	$5,717,289	$399,944
SCANLON	237	$3,237,020	$3,101,967	$13,088	$394,957	$2,274,288	$183,075
THOMSON	59	$836,329	$821,753	$13,928	$105,699	$601,691	$48,929
WRENSHALL	177	$2,103,651	$2,004,461	$11,325	$228,719	$1,443,545	$95,408
WRIGHT	83	$925,960	$871,294	$10,498	$91,887	$623,667	$38,171

1982 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
CITY TOTAL	8,002	$107,263,264	$103,655,156	$12,954	$13,079,737	$75,099,684	$5,780,494
COUNTY-CARVER							
CARVER	386	$5,574,250	$5,503,749	$14,258	$660,333	$3,852,364	$291,996
CHANHASSEN	2,690	$55,028,633	$54,840,392	$20,387	$8,553,756	$34,481,359	$3,393,902
CHASKA	5,135	$81,188,250	$80,328,645	$15,643	$10,577,268	$54,813,846	$4,439,044
COLOGNE	428	$5,449,697	$5,414,236	$12,650	$689,289	$3,859,644	$280,706
HAMBURG	247	$3,261,663	$3,175,652	$12,857	$372,830	$2,254,891	$164,327
MAYER	284	$3,542,941	$3,514,209	$12,374	$424,799	$2,462,203	$177,998
NEW GERMANY	195	$2,195,604	$2,199,244	$11,278	$242,441	$1,603,586	$106,628
NORWOOD	780	$9,511,829	$9,267,313	$11,881	$1,101,963	$6,669,016	$466,642
VICTORIA	612	$10,123,863	$10,054,523	$16,429	$1,404,708	$6,585,441	$568,770
WACONIA	1,729	$25,891,758	$25,554,739	$14,780	$3,428,611	$17,448,337	$1,408,727
WATERTOWN	1,075	$14,006,235	$13,858,061	$12,891	$1,559,951	$9,768,552	$700,936
YOUNG AMERICA	737	$9,322,913	$9,090,189	$12,334	$997,960	$6,353,178	$436,948
CITY TOTAL	14,298	$225,097,636	$222,800,952	$15,583	$30,013,909	$150,152,417	$12,436,623
COUNTY-CASS							
BACKUS	164	$1,415,126	$1,290,112	$7,867	$101,718	$931,008	$42,930
BENA	45	$333,566	$311,924	$6,932	$20,744	$247,485	$10,275
BOY RIVER	25	$241,164	$230,589	$9,224	$24,127	$174,117	$10,379
CASS LAKE	396	$4,090,292	$3,286,591	$8,299	$348,791	$2,442,986	$150,236
CHICKAMOW BEACH	17	$175,642	$167,791	$9,870	$18,670	$123,221	$8,035
EAST GULL LAKE	204	$3,855,075	$3,754,488	$18,404	$597,364	$2,471,808	$229,219
FEDERAL DAM	50	$451,785	$363,745	$7,275	$30,550	$269,908	$13,339
HACKENSACK	178	$1,672,291	$1,507,911	$8,471	$154,048	$1,051,856	$59,089
LAKESHORE	244	$2,707,844	$2,544,595	$10,429	$277,172	$1,721,912	$106,761
LONGVILLE	141	$1,121,975	$1,013,532	$7,188	$106,514	$710,306	$34,882
MOTLEY	21	$163,282	$146,083	$6,956	$12,328	$106,225	$5,367
PILLAGER	180	$1,886,762	$1,804,603	$10,026	$186,833	$1,291,022	$79,193
PINE RIVER	450	$5,063,659	$4,883,927	$10,853	$615,275	$3,435,958	$236,654
REMER	209	$2,677,305	$2,629,755	$12,583	$343,553	$1,834,817	$141,713
WALKER	642	$7,333,740	$7,006,376	$10,913	$808,104	$4,982,767	$338,322
CITY TOTAL	2,966	$33,189,508	$30,942,022	$10,432	$3,645,791	$21,795,396	$1,466,394

1982 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-CHIPPEWA							
CLARA CITY	860	$10,551,351	$10,631,409	$12,362	$1,402,729	$7,509,503	$556,743
GRANITE FALLS	319	$3,228,084	$3,287,081	$10,304	$337,673	$2,411,906	$156,852
MAYNARD	241	$2,386,676	$2,290,166	$9,503	$264,266	$1,681,123	$102,752
MILAN	234	$2,385,649	$2,298,462	$9,822	$261,199	$1,693,051	$102,550
MONTEVIDEO	3,461	$40,562,892	$39,397,940	$11,383	$4,684,737	$28,174,478	$1,924,208
WATSON	115	$904,162	$877,681	$7,632	$69,828	$636,861	$27,424
CITY TOTAL	5,230	$60,018,814	$58,782,739	$11,240	$7,020,432	$42,106,922	$2,870,529
COUNTY-CHISAGO							
BRANCH	487	$6,693,651	$6,656,756	$13,669	$775,935	$4,620,618	$348,528
CENTER CITY	342	$4,683,327	$4,609,723	$13,479	$502,640	$3,147,579	$234,862
CHISAGO CITY	1,030	$14,662,139	$14,229,148	$13,815	$1,711,050	$9,684,997	$742,532
HARRIS	353	$4,096,471	$4,008,743	$11,356	$442,645	$2,861,114	$195,479
LINDSTROM	1,409	$19,009,541	$18,409,091	$13,065	$2,224,836	$12,640,532	$921,887
NORTH BRANCH	1,003	$12,825,004	$12,554,745	$12,517	$1,389,354	$8,769,117	$617,035
RUSH CITY	715	$9,071,521	$8,876,952	$12,415	$1,182,473	$6,302,339	$453,465
SHAFER	137	$1,707,088	$1,729,257	$12,622	$203,321	$1,207,886	$89,441
STACY	621	$9,110,120	$8,927,996	$14,377	$1,015,578	$6,291,701	$467,573
TAYLOR FALLS	313	$4,573,479	$4,466,201	$14,269	$642,719	$3,076,067	$245,775
WYOMING	1,004	$16,081,119	$16,035,110	$15,971	$1,939,875	$10,895,100	$895,949
CITY TOTAL	7,414	$102,513,460	$100,503,722	$13,556	$12,030,426	$69,497,050	$5,212,526
COUNTY-CLAY							
BARNESVILLE	997	$10,668,583	$10,292,973	$10,324	$1,020,721	$7,380,418	$449,353
COMSTOCK	68	$878,022	$836,360	$12,299	$110,976	$577,126	$38,643
DILWORTH	1,137	$14,041,975	$13,586,886	$11,950	$1,518,557	$9,793,118	$676,729
FELTON	131	$1,449,991	$1,405,382	$10,728	$156,236	$1,011,136	$65,453
GEORGETOWN	95	$1,069,734	$1,035,917	$10,904	$99,651	$751,934	$50,778
GLYNDON	513	$6,013,782	$5,943,063	$11,585	$704,992	$4,230,301	$293,959
HAWLEY	950	$10,575,803	$10,296,322	$10,838	$1,108,228	$7,387,538	$482,980
HITTERDAL	100	$990,625	$982,020	$9,820	$87,052	$742,974	$42,335
MOORHEAD	13,823	$188,663,703	$181,061,859	$13,099	$22,259,998	$125,308,512	$9,335,623
SABIN	282	$3,609,363	$3,615,411	$12,821	$406,659	$2,560,919	$193,050
ULEN	224	$2,509,348	$2,444,488	$10,913	$275,832	$1,755,930	$114,693

1983 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-ISANTI							
BRAHAM	544	$6,836,669	$6,786,978	$12,476	$693,332	$4,950,252	$372,891
CAMBRIDGE	2,532	$36,568,308	$36,324,639	$14,346	$4,173,358	$25,987,028	$2,165,578
ISANTI	982	$13,614,304	$13,540,187	$13,788	$1,421,304	$9,562,068	$748,776
CITY TOTAL	4,058	$57,019,281	$56,651,804	$13,961	$6,287,994	$40,499,348	$3,287,245
COUNTY-ITASCA							
BIGFORK	215	$2,536,086	$2,537,325	$11,802	$278,252	$1,906,363	$145,281
BOVEY	457	$5,671,633	$5,173,083	$11,320	$562,541	$3,892,760	$289,103
CALUMET	128	$1,630,182	$1,503,325	$11,745	$160,837	$1,144,728	$83,663
COLERAINE	519	$7,115,941	$6,692,552	$12,895	$770,475	$4,997,649	$407,162
DEER RIVER	444	$5,495,880	$5,353,729	$12,058	$545,204	$4,029,608	$307,833
EFFIE	91	$946,795	$899,024	$9,879	$71,823	$672,639	$43,974
GRAND RAPIDS	5,280	$74,973,812	$73,581,359	$13,936	$8,513,784	$53,535,979	$4,475,669
KEEWATIN	570	$7,340,796	$6,707,238	$11,767	$744,465	$5,071,790	$384,787
LA PRAIRIE	106	$1,596,261	$1,586,312	$14,965	$285,897	$1,185,109	$102,005
MARBLE	224	$2,740,611	$2,467,868	$11,017	$274,909	$1,862,021	$136,644
NASHWAUK	586	$7,572,943	$6,869,176	$11,722	$777,363	$5,027,370	$384,782
SQUAW LAKE	35	$262,157	$247,566	$7,073	$18,421	$191,040	$9,342
TACONITE	97	$987,985	$874,817	$9,019	$87,220	$676,151	$45,205
WARBA	72	$797,634	$743,331	$10,324	$63,138	$565,151	$38,736
ZEMPLE	14	$193,452	$182,378	$13,027	$18,616	$136,866	$10,422
CITY TOTAL	8,838	$119,862,168	$115,419,083	$13,059	$13,072,945	$84,895,224	$6,864,607
COUNTY-JACKSON							
ALPHA	109	$1,061,630	$1,055,245	$9,6[illegible]	$90,596	$799,189	$50,245
HERON LAKE	391	$4,534,602	$4,458,326	$11,[illegible]2	$461,637	$3,287,943	$237,907
JACKSON	2,255	$27,771,049	$27,460,179	$12,177	$3,009,670	$19,938,503	$1,473,405
LAKEFIELD	1,079	$12,497,113	$12,313,752	$11,412	$1,309,487	$8,860,468	$610,489
OKABENA	130	$1,516,270	$1,496,079	$11,508	$177,340	$1,114,474	$82,651
WILDER	35	$362,983	$369,004	$10,543	$41,371	$282,577	$19,729
CITY TOTAL	3,999	$47,743,647	$47,152,585	$11,791	$5,090,101	$34,283,154	$2,474,425

1983 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-KANABEC							
GRASSTON	57	$657,175	$644,518	$11,307	$61,541	$486,551	$34,549
MORA	1,484	$17,996,087	$17,785,547	$11,985	$1,865,698	$13,031,800	$973,098
OGILVIE	218	$2,368,424	$2,363,821	$10,843	$222,045	$1,739,682	$111,425
QUAMBA	29	$264,000	$256,204	$8,835	$18,374	$192,784	$10,475
CITY TOTAL	1,788	$21,285,686	$21,050,090	$11,773	$2,167,658	$15,450,817	$1,129,547
COUNTY-KANDIYOHI							
ATWATER	584	$[illegible]27,474	$6,402,152	$10,963	$585,826	$4,664,521	$320,201
BLOMKEST	118	$[illegible]4,883	$1,437,299	$12,181	$159,121	$1,048,360	$81,994
KANDIYOHI	270	$[illegible],167,205	$3,177,668	$11,769	$311,667	$2,338,638	$171,517
LAKE LILLIAN	184	$[illegible].212,779	$2,221,122	$12,071	$280,208	$1,627,014	$131,767
NEW LONDON	511	$[illegible]6,196,734	$6,384,899	$12,495	$609,354	$4,513,504	$347,326
PENNOCK	225	$2,535,046	$2,551,935	$11,342	$208,771	$1,832,848	$122,345
PRINSBURG	263	$6,213,647	$6,520,173	$24,792	$893,082	$4,072,405	$451,600
RAYMOND	375	$3,759,473	$3,757,701	$10,021	$337,052	$2,803,104	$180,438
REGAL	12	$117,700	$109,924	$9,160	$7,881	$82,980	$4,510
SPICER	679	$9,977,870	$10,010,939	$14,744	$1,377,648	$6,748,699	$568,520
SUNBERG	57	$537,010	$536,685	$9,416	$44,416	$409,069	$24,348
WILLMAR	8,909	$117,060,689	$117,226,123	$13,158	$13,498,890	$83,999,507	$6,768,668
CITY TOTAL	12,187	$159,640,510	$160,336,620	$13,156	$18,313,916	$114,140,649	$9,173,233
COUNTY-KITTSON							
DONALDSON	41	$447,801	$425,901	$10,388	$72,137	$275,876	$16,905
HALMA	32	$291,519	$299,263	$9,352	$21,698	$233,301	$14,003
HALLOCK	823	$10,521,588	$10,546,246	$12,814	$1,163,580	$7,672,162	$601,046
HUMBOLDT	53	$675,064	$673,918	$12,715	$74,277	$511,148	$39,721
KARLSTAD	431	$4,780,893	$4,758,860	$11,041	$423,845	$3,528,304	$246,744
KENNEDY	247	$3,279,112	$3,241,569	$13,124	$394,452	$2,348,208	$185,358
LAKE BRONSON	114	$847,663	$810,038	$7,106	$50,080	$576,683	$25,225
LANCASTER	184	$2,110,501	$1,992,447	$10,829	$197,177	$1,522,905	$105,716
ST VINCENT	75	$910,823	$911,035	$12,147	$100,488	$705,472	$55,821
CITY TOTAL	2,000	$23,864,964	$23,659,277	$11,830	$2,497,734	$17,374,059	$1,290,540

1983 MINNESOTA INDIVIDUAL ... TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-KOOCHICHING							
BIG FALLS	223	$2,322,878	$2,351,963	$10,547	$193,660	$1,851,678	$131,265
INTERNATIONAL FALLS	4,344	$62,727,957	$61,331,938	$14,119	$7,318,511	$45,661,193	$3,962,268
ISLAND VIEW	32	$682,512	$675,952	$21,124	$100,064	$438,570	$48,605
LITTLEFORK	475	$6,035,373	$6,122,040	$12,889	$645,071	$4,658,434	$370,733
MIZPAH	48	$434,475	$427,065	$8,897	$33,850	$340,536	$19,672
NORTHOME	136	$1,521,747	$1,407,138	$10,347	$152,295	$1,049,245	$69,297
RANIER	207	$3,197,510	$3,122,739	$15,086	$383,077	$2,329,406	$203,077
SOUTH INTERNATIONAL	794	$11,113,504	$10,953,619	$13,795	$1,216,445	$8,245,295	$688,434
CITY TOTAL	6,259	$88,035,956	$86,392,454	$13,803	$10,042,973	$64,574,357	$5,493,351
COUNTY-LAC QUI PARLE							
BELLINGHAM	145	$1,475,227	$1,468,465	$10,127	$161,058	$1,097,654	$72,664
BOYD	126	$1,212,792	$1,184,810	$9,403	$116,433	$905,374	$59,024
DAWSON	1,043	$11,952,611	$11,793,544	$11,307	$1,254,454	$8,711,869	$633,006
LOUISBURG	29	$246,372	$235,702	$8,128	$18,844	$182,473	$11,017
MADISON	1,245	$13,962,991	$13,724,944	$11,024	$1,383,004	$10,045,256	$696,323
MARIETTA	128	$1,382,863	$1,358,161	$10,611	$144,550	$1,051,115	$74,328
NASSAU	50	$544,350	$550,858	$11,017	$58,151	$430,110	$28,261
CITY TOTAL	2,766	$30,777,206	$30,316,484	$10,960	$3,136,494	$22,423,851	$1,574,624
COUNTY-LAKE							
BEAVER BAY	85	$918,370	$871,483	$10,253	$84,077	$654,517	$44,728
SILVER BAY	1,320	$18,174,535	$16,912,993	$12,813	$1,964,86[illegible]	$12,652,455	$1,078,669
TWO HARBORS	2,119	$28,075,567	$26,982,941	$12,734	$3,140,360	$19,779,152	$1,578,102
CITY TOTAL	3,524	$47,168,472	$44,767,417	$12,704	$5,189,303	$33,086,124	$2,701,499
COUNTY-LAKE OF THE WOODS							
BAUDETTE	730	$8,899,320	$8,566,488	$11,735	$911,357	$6,454,746	$470,786
WILLIAMS	148	$1,485,066	$1,442,330	$9,745	$128,126	$1,150,568	$76,614
CITY TOTAL	878	$10,384,386	$10,008,818	$11,400	$1,039,483	$7,605,314	$547,400

1983 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-LE SUEUR							
CLEVELAND	399	$4,963,654	$4,933,754	$12,365	$558,242	$3,628,251	$279,386
ELYSIAN	246	$3,297,875	$3,251,710	$13,218	$547,002	$2,255,179	$185,637
HEIDELBERG	17	$187,292	$186,135	$10,949	$17,506	$138,368	$9,871
KASOTA	378	$4,306,269	$4,264,653	$11,282	$405,613	$3,147,965	$213,532
KILKENNY	84	$963,372	$961,985	$11,452	$90,928	$718,464	$49,946
LE CENTER	1,012	$12,108,796	$11,843,778	$11,703	$1,150,789	$8,650,449	$603,034
LE SUEUR	2,310	$33,056,692	$32,968,300	$14,272	$4,338,624	$23,707,410	$2,042,091
MONTGOMERY	1,274	$14,846,360	$14,740,887	$11,571	$1,518,221	$10,818,143	$794,141
NEW PRAGUE	1,317	$18,289,628	$18,231,636	$13,843	$2,197,753	$13,039,048	$1,072,544
WATERVILLE	907	$10,053,764	$9,785,804	$10,789	$964,821	$7,260,670	$507,033
CITY TOTAL	7,944	$102,073,702	$101,168,642	$12,735	$11,789,499	$73,363,947	$5,757,215
COUNTY-LINCOLN							
ARCO	54	$456,088	$452,450	$8,379	$36,031	$366,283	$19,637
HENDRICKS	376	$4,054,428	$3,919,102	$10,423	$422,168	$2,960,398	$205,241
IVANHOE	382	$4,194,132	$4,162,435	$10,896	$404,922	$3,051,969	$209,281
LAKE BENTON	380	$3,758,178	$3,704,394	$9,748	$391,464	$2,753,443	$189,166
TYLER	671	$7,386,709	$7,308,502	$10,892	$696,607	$5,427,156	$366,748
CITY TOTAL	1,863	$19,849,535	$19,546,883	$10,492	$1,951,192	$14,559,249	$990,073
COUNTY-LYON							
BALATON	409	$4,375,184	$4,325,165	$10,575	$456,630	$3,176,142	$213,331
COTTONWOOD	538	$6,769,265	$6,701,496	$12,456	$731,314	$5,019,005	$381,627
FLORENCE	28	$237,223	$233,035	$8,323	$20,590	$178,330	$10,896
GARVIN	84	$791,304	$760,826	$9,057	$70,119	$591,634	$37,911
GHENT	183	$1,960,383	$1,923,444	$10,511	$176,421	$1,454,272	$93,246
LYND	144	$1,699,432	$1,629,794	$11,318	$160,872	$1,232,184	$84,521
MARSHALL	6,403	$87,306,109	$86,824,328	$13,560	$10,194,150	$63,383,009	$5,189,989
MINNEOTA	781	$8,893,442	$8,803,710	$11,272	$905,936	$6,580,967	$452,314
RUSSELL	216	$2,314,687	$2,225,970	$10,305	$223,205	$1,653,449	$107,578
TAUNTON	96	$951,892	$939,704	$9,789	$92,454	$729,765	$44,333
TRACY	1,248	$14,893,728	$14,657,916	$11,745	$1,751,148	$10,768,875	$799,518
CITY TOTAL	10,330	$130,192,649	$129,025,388	$12,737	$14,782,839	$94,767,632	$7,415,264

1983 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-MC LEOD							
BISCAY	40	$493,326	$489,151	$12,229	$48,128	$371,254	$28,068
BROWNTON	419	$4,966,184	$5,003,559	$11,942	$517,732	$3,803,596	$284,495
GLENCOE CITY	2,652	$34,389,534	$34,372,892	$12,961	$3,745,555	$25,217,727	$1,960,284
HUTCHINSON	6,243	$90,100,776	$89,795,103	$14,383	$10,586,775	$64,773,545	$5,449,150
LESTER PRAIRIE	678	$9,193,955	$9,225,120	$13,606	$1,115,705	$6,773,567	$556,486
PLATO	221	$2,777,625	$2,813,547	$12,731	$302,317	$2,101,895	$158,380
SILVER LAKE	506	$5,979,128	$5,930,747	$11,721	$618,905	$4,504,694	$329,257
STEWART	332	$3,809,956	$3,790,645	$11,418	$386,508	$2,898,600	$205,629
WINSTED	868	$12,182,966	$12,053,017	$13,886	$1,382,207	$8,755,539	$716,668
CITY TOTAL	11,959	$163,893,450	$163,473,781	$13,670	$18,703,832	$119,200,417	$9,688,416
COUNTY-MAHNOMEN							
BEJOU	29	$192,051	$177,490	$6,120	$6,838	$138,678	$3,699
MAHNOMEN	635	$7,292,239	$7,028,845	$11,069	$721,300	$5,257,376	$386,945
WAUBUN	158	$1,787,809	$1,549,851	$9,809	$156,372	$1,160,148	$76,544
CITY TOTAL	822	$9,272,099	$8,756,186	$10,652	$884,510	$6,556,202	$467,188
COUNTY-MARSHALL							
ALVARADO	195	$2,159,461	$2,086,995	$10,703	$204,108	$1,563,544	$103,456
ARGYLE	397	$4,831,287	$4,835,234	$12,179	$534,636	$3,508,273	$275,920
GRYGLA	119	$1,020,730	$1,024,873	$8,612	$68,631	$799,856	$48,764
HOLT	33	$316,937	$325,894	$9,876	$21,745	$249,920	$14,150
MIDDLE RIVER	133	$1,153,356	$1,099,222	$8,265	$82,901	$817,097	$45,276
NEWFOLDEN	185	$1,789,914	$1,767,544	$9,554	$138,087	$1,319,794	$80,078
OSLO	192	$2,384,359	$2,285,548	$11,904	$218,811	$1,722,660	$129,172
STEPHEN	493	$6,381,348	$6,263,421	$12,705	$798,171	$4,545,353	$359,631
STRANDQUIST	48	$357,958	$342,406	$7,133	$24,036	$267,761	$12,486
VIKING	44	$441,871	$441,092	$10,025	$37,153	$347,339	$21,532
WARREN	1,112	$13,655,816	$13,536,890	$12,173	$1,458,610	$9,689,453	$718,756
CITY TOTAL	2,951	$34,493,037	$34,009,119	$11,525	$3,586,889	$24,831,050	$1,809,222

1983 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-MARTIN							
CEYLON	294	$3,126,700	$3,099,686	$10,543	$323,858	$2,270,527	$149,241
DUNNELL	128	$1,306,803	$1,261,618	$9,856	$115,636	$952,754	$60,678
FAIRMONT	7,168	$94,440,070	$93,857,830	$13,094	$10,988,762	$67,374,706	$5,295,866
GRANADA	221	$2,408,127	$2,378,087	$10,761	$228,835	$1,816,321	$124,462
NORTHROP	135	$1,526,382	$1,537,519	$11,389	$149,742	$1,114,533	$79,399
SHERBURN	692	$8,331,710	$8,265,693	$11,945	$868,090	$6,075,552	$451,323
TRIMONT	466	$6,165,560	$6,177,598	$13,257	$732,633	$4,416,210	$345,824
TRUMAN	792	$9,841,568	$9,739,690	$12,298	$1,106,087	$6,831,323	$522,036
WELCOME	490	$5,698,555	$5,664,691	$11,561	$557,628	$4,196,670	$299,587
CITY TOTAL	10,386	$132,845,475	$131,982,412	$12,708	$15,071,271	$95,048,596	$7,328,417
COUNTY-MEEKER							
CEDAR MILLS	28	$245,637	$227,210	$8,115	$17,080	$180,832	$8,802
COSMOS	332	$3,407,464	$3,431,666	$10,336	$331,368	$2,562,631	$169,588
DARWIN	141	$1,628,646	$1,631,883	$11,574	$160,174	$1,220,636	$90,918
DASSEL	667	$7,989,354	$7,766,354	$11,644	$808,379	$5,601,283	$405,021
EDEN VALLEY	406	$4,200,574	$4,182,476	$10,302	$375,303	$3,078,974	$207,829
GROVE CITY	325	$3,670,367	$3,529,468	$10,860	$368,320	$2,637,788	$188,302
KINGSTON	28	$345,940	$343,816	$12,279	$34,666	$269,604	$21,048
LITCHFIELD	3,213	$41,087,823	$41,074,089	$12,784	$4,539,796	$29,715,903	$2,312,504
WATKINS	398	$3,928,943	$3,880,885	$9,751	$324,573	$2,808,145	$168,852
CITY TOTAL	5,538	$66,504,748	$66,067,847	$11,930	$6,959,659	$48,075,796	$3,572,864
COUNTY-MILLE LACS							
BOCK	41	$439,542	$432,397	$10,546	$37,849	$335,844	$21,041
FORESTON	118	$1,345,520	$1,356,047	$11,492	$129,971	$1,021,582	$72,074
ISLE	382	$4,064,031	$3,776,621	$9,886	$423,339	$2,622,652	$166,169
MILACA	1,213	$14,936,849	$14,773,232	$12,179	$1,573,728	$10,886,354	$851,731
ONAMIA	359	$3,897,256	$3,668,626	$10,219	$373,066	$2,702,812	$189,164
PEASE	79	$848,495	$838,177	$10,610	$92,432	$612,687	$41,202
PRINCETON	1,975	$25,526,301	$25,263,829	$12,792	$2,592,122	$18,250,293	$1,390,941
WAHKON	111	$1,133,220	$1,018,812	$9,178	$120,032	$750,637	$53,768
CITY TOTAL	4,278	$52,191,214	$51,127,741	$11,951	$5,342,539	$37,182,861	$2,786,090

1983 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-MORRISON							
BOWLUS	93	$1,018,960	$983,836	$10,579	$104,220	$736,470	$47,884
BUCKMAN	72	$670,785	$644,162	$8,947	$41,872	$472,248	$25,426
ELMDALE	21	$164,985	$152,037	$7,240	$12,689	$115,334	$6,150
FLENSBURG	78	$628,450	$621,881	$7,973	$50,147	$468,666	$23,162
GENOLA	31	$346,207	$354,424	$11,433	$39,599	$264,544	$19,705
HARDING	32	$221,752	$215,535	$6,735	$16,380	$154,089	$6,553
HILLMAN	33	$353,418	$347,954	$10,544	$38,557	$266,695	$20,611
LASTRUP	55	$624,965	$606,100	$11,020	$63,840	$449,899	$32,468
LITTLE FALLS	3,493	$41,687,938	$40,726,238	$11,659	$4,376,232	$29,981,980	$2,211,960
MOTLEY	213	$2,124,139	$1,975,368	$9,274	$158,917	$1,392,641	$81,746
PIERZ	488	$5,076,715	$4,984,173	$10,213	$446,065	$3,666,330	$242,841
RANDALL	232	$2,686,771	$2,570,405	$11,079	$258,380	$1,911,917	$130,842
ROYALTON	320	$3,473,690	$3,362,495	$10,508	$303,950	$2,524,803	$164,918
SOBIESKI	64	$480,559	$488,923	$7,639	$27,557	$372,782	$19,064
SWANVILLE	160	$1,600,114	$1,603,862	$10,024	$140,711	$1,216,870	$76,712
UPSALA	143	$1,346,385	$1,317,872	$9,216	$102,788	$976,024	$57,954
CITY TOTAL	5,528	$62,505,833	$60,955,265	$11,027	$6,181,904	$44,971,292	$3,167,994
COUNTY-MOWER							
ADAMS	443	$5,082,346	$5,119,525	$11,556	$539,503	$3,797,971	$271,516
AUSTIN	13,809	$192,089,089	$186,940,762	$13,538	$22,622,359	$136,238,134	$11,482,355
BROWNSDALE	359	$3,985,552	$3,911,133	$10,895	$386,554	$2,874,343	$199,205
DEXTER	137	$1,480,875	$1,452,396	$10,601	$127,891	$1,099,164	$74,435
ELKTON	71	$871,925	$896,679	$12,629	$84,600	$651,743	$48,486
GRAND MEADOW	482	$5,734,838	$5,608,476	$11,636	$613,262	$4,114,110	$299,868
LEROY	509	$5,801,521	$5,829,109	$11,452	$666,457	$4,350,801	$307,659
LYLE	248	$3,193,887	$3,139,042	$12,657	$323,728	$2,345,272	$178,327
MAPLEVIEW	15	$128,930	$118,873	$7,925	$10,334	$87,643	$4,880
RACINE	148	$1,915,196	$1,903,659	$12,863	$196,879	$1,372,030	$104,909
ROSE CREEK	212	$2,404,920	$2,394,413	$11,294	$245,355	$1,769,173	$130,824
SARGEANT	41	$396,816	$400,298	$9,763	$34,356	$309,591	$20,181
TAOPI	41	$359,443	$351,644	$8,577	$34,150	$259,390	$14,937
WALTHAM	77	$798,374	$794,191	$10,314	$73,574	$592,122	$39,534
CITY TOTAL	16,592	$224,243,712	$218,860,200	$13,191	$25,959,002	$159,861,487	$13,177,115

1983 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-MURRAY							
AVOCA	77	$836,984	$866,061	$11,248	$99,344	$637,874	$45,960
CHANDLER	164	$2,138,630	$2,147,998	$13,098	$235,821	$1,525,544	$118,589
CURRIE	169	$1,596,943	$1,593,698	$9,430	$148,039	$1,221,575	$77,291
DOVRAY	41	$487,155	$488,830	$11,923	$88,681	$347,846	$25,605
FULDA	724	$8,403,024	$8,366,937	$11,557	$878,370	$6,118,972	$431,761
HADLEY	68	$731,288	$721,422	$10,609	$60,228	$557,612	$35,965
IONA	104	$1,207,992	$1,183,402	$11,379	$146,248	$890,889	$64,243
LAKE WILSON	201	$2,160,423	$2,048,375	$10,191	$201,541	$1,544,948	$100,462
SLAYTON	1,443	$17,937,913	$17,879,312	$12,390	$2,158,471	$12,961,376	$996,360
CITY TOTAL	2,991	$35,500,352	$35,296,035	$11,801	$4,016,743	$25,806,636	$1,896,236
COUNTY-NICOLLET							
COURTLAND	200	$2,550,045	$2,553,127	$12,766	$256,430	$1,868,895	$143,851
LAFAYETTE	331	$3,751,735	$3,732,031	$11,275	$378,127	$2,781,989	$202,649
NICOLLET	452	$5,910,203	$5,979,303	$13,229	$657,352	$4,402,773	$351,716
NORTH MANKATO	4,906	$71,149,987	$70,809,262	$14,433	$8,072,502	$49,922,976	$4,157,321
ST PETER	4,093	$53,169,427	$52,770,979	$12,893	$5,688,477	$38,600,790	$3,004,158
CITY TOTAL	9,982	$136,531,397	$135,844,702	$13,609	$15,052,888	$97,577,423	$7,859,695
COUNTY-NOBLES							
ADRIAN	700	$8,070,403	$8,151,239	$11,645	$859,111	$6,132,394	$451,553
BIGELOW	107	$1,246,587	$1,260,815	$11,783	$123,246	$982,959	$66,922
BREWSTER	290	$3,271,530	$3,133,195	$10,804	$318,172	$2,373,653	$161,590
DUNDEE	65	$618,727	$609,468	$9,376	$51,240	$483,271	$29,576
ELLSWORTH	298	$3,186,413	$3,232,750	$10,848	$350,524	$2,450,442	$157,610
KINBRAE	8	$50,570	$49,851	$6,231	$2,586	$42,542	$1,419
LISMORE	153	$1,679,588	$1,642,232	$10,734	$181,622	$1,245,928	$91,504
ROUND LAKE	308	$3,721,908	$3,736,651	$12,132	$388,264	$2,829,708	$204,350
RUSHMORE	207	$2,236,684	$2,219,341	$10,721	$236,120	$1,641,871	$113,433
WILMONT	196	$2,102,778	$2,098,186	$10,705	$200,743	$1,617,898	$111,629
WORTHINGTON	6,184	$80,872,109	$80,415,211	$13,004	$9,459,846	$58,830,045	$4,635,169
CITY TOTAL	8,516	$107,057,297	$106,548,939	$12,512	$12,171,474	$78,630,711	$6,024,755

1983 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-NORMAN							
ADA	1,085	$13,412,435	$13,487,940	$12,431	$1,526,570	$9,898,042	$776,660
BORUP	78	$798,959	$796,811	$10,216	$72,253	$605,928	$40,233
GARY	135	$1,394,909	$1,341,956	$9,940	$123,134	$1,009,814	$63,707
HALSTAD	333	$4,380,448	$4,365,235	$13,109	$512,365	$3,163,872	$256,975
HENDRUM	151	$2,085,805	$2,084,691	$13,806	$254,308	$1,556,269	$121,498
PERLEY	80	$1,154,753	$1,210,692	$15,134	$181,524	$907,058	$77,139
SHELLY	94	$1,011,946	$971,816	$10,338	$99,948	$710,518	$44,353
TWIN VALLEY	431	$4,207,166	$4,081,986	$9,471	$349,330	$3,015,304	$183,442
CITY TOTAL	2,387	$28,446,421	$28,341,127	$11,873	$3,119,432	$20,866,005	$1,564,008
COUNTY-OLMSTEAD							
BYRON	1,304	$20,021,584	$20,175,536	$15,472	$2,325,893	$14,412,427	$1,241,526
DOVER	185	$2,126,956	$2,166,144	$11,709	$214,667	$1,591,570	$113,668
EYOTA	703	$9,101,370	$9,071,618	$12,904	$855,125	$6,599,738	$491,340
ORONOCO	514	$7,897,503	$7,825,637	$15,225	$938,411	$5,519,347	$475,188
ROCHESTER	41,461	$723,793,010	$713,610,933	$17,212	$95,751,730	$498,952,289	$46,289,336
STEWARTVILLE	2,399	$34,631,201	$34,603,282	$14,424	$3,804,147	$25,000,487	$2,025,105
CITY TOTAL	46,566	$797,571,624	$787,453,150	$16,910	$103,889,973	$552,075,858	$50,636,163
COUNTY-OTTERTAIL							
BATTLE LAKE	468	$4,888,303	$4,726,051	$10,098	$458,625	$3,414,300	$224,965
BLUFFTON	72	$561,440	$555,470	$7,715	$37,764	$447,351	$23,474
CLITHERALL	56	$461,531	$438,477	$7,830	$34,505	$338,864	$17,930
DALTON	181	$1,662,664	$1,596,094	$8,818	$133,223	$1,199,862	$69,219
DEER CREEK	149	$1,508,728	$1,442,616	$9,682	$118,285	$1,071,573	$66,386
DENT	96	$820,221	$733,885	$7,645	$53,347	$553,781	$29,290
ELIZABETH	87	$934,804	$911,610	$10,478	$84,857	$710,445	$47,046
ERHARD	114	$1,026,527	$1,009,896	$8,859	$85,113	$795,233	$45,527
FERGUS FALLS	6,806	$91,366,633	$90,315,246	$13,270	$10,959,944	$64,608,108	$5,160,969
HENNING	414	$4,190,397	$4,056,273	$9,798	$400,518	$2,962,966	$186,472
NEW YORK MILLS	458	$4,850,001	$4,685,788	$10,231	$421,080	$3,528,181	$230,996
OTTERTAIL	133	$1,119,485	$1,082,039	$8,136	$88,896	$767,195	$45,912
PARKERS PRAIRIE	426	$4,711,236	$4,683,175	$10,993	$524,713	$3,482,385	$251,932
PELICAN RAPIDS	1,044	$11,570,825	$11,370,234	$10,891	$1,169,665	$8,272,752	$571,611
PERHAM	1,174	$13,512,707	$13,262,431	$11,297	$1,388,519	$9,854,411	$706,572

1983 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
RICHVILLE	74	$897,872	$900,816	$12,173	$84,953	$663,476	$54,916
UNDERWOOD	182	$1,887,308	$1,774,389	$9,749	$167,177	$1,342,260	$87,670
URBANK	31	$295,786	$298,877	$9,641	$30,617	$225,946	$13,768
VERGAS	149	$1,428,353	$1,340,707	$8,998	$135,406	$1,004,050	$63,192
VINING	51	$471,147	$446,220	$8,749	$32,095	$322,058	$19,455
CITY TOTAL	12,165	$148,165,968	$145,630,294	$11,971	$16,409,302	$105,565,197	$7,917,304
COUNTY-PENNINGTON							
GOODRIDGE	71	$621,072	$645,178	$9,087	$59,466	$495,324	$35,120
ST HILAIRE	151	$1,566,167	$1,577,917	$10,450	$145,345	$1,158,106	$78,039
THIEF RIVER FALLS	4,477	$57,787,093	$56,551,999	$12,632	$6,587,434	$40,481,229	$3,180,329
CITY TOTAL	4,699	$59,974,332	$58,775,094	$12,508	$6,792,245	$42,134,659	$3,293,488
COUNTY-PINE							
ASKOV	168	$2,031,110	$1,994,550	$11,872	$207,811	$1,458,127	$106,076
BROOK PARK	69	$694,763	$670,208	$9,713	$60,923	$510,536	$34,147
BRUNO	41	$416,747	$406,103	$9,905	$38,410	$306,925	$18,273
DENHAM	9	$107,961	$125,599	$13,955	$9,431	$99,803	$8,371
FINLAYSON	104	$1,130,117	$1,048,013	$10,077	$94,549	$747,732	$53,278
HENRIETTE	11	$166,350	$169,126	$15,375	$21,565	$130,933	$11,009
HINCKLEY	567	$6,188,621	$6,040,437	$10,653	$566,144	$4,531,431	$310,323
KERRICK	44	$441,521	$415,512	$9,443	$36,996	$315,372	$21,592
PINE CITY	1,532	$19,254,145	$19,067,673	$12,446	$2,116,181	$13,990,938	$1,098,054
ROCK CREEK	225	$2,257,559	$2,278,838	$10,128	$203,877	$1,721,336	$115,034
RUTLEDGE	64	$529,245	$497,122	$7,768	$35,529	$390,856	$22,399
SANDSTONE	560	$6,720,689	$6,208,627	$11,087	$636,071	$4,644,657	$342,792
STURGEON LAKE	116	$1,442,154	$1,435,020	$12,371	$143,712	$1,090,186	$81,420
WILLOW RIVER	119	$1,192,304	$1,165,584	$9,795	$101,330	$875,992	$57,675
CITY TOTAL	3,629	$42,573,286	$41,522,412	$11,442	$4,272,529	$30,814,824	$2,280,443
COUNTY-PIPESTONE							
EDGERTON	628	$6,858,173	$6,864,655	$10,931	$670,850	$4,943,374	$325,670
HATFIELD	22	$204,798	$197,944	$8,997	$17,502	$154,137	$8,726
HOLLAND	108	$1,019,590	$1,024,044	$9,482	$97,416	$771,235	$51,186
IHLEN	51	$462,190	$441,661	$8,660	$38,542	$339,612	$18,999
JASPER	345	$3,965,777	$3,931,297	$11,395	$522,223	$2,907,189	$230,482

1983 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
PIPESTONE	2,499	$29,711,059	$29,313,371	$11,730	$3,260,571	$21,344,601	$1,575,375
RUTHTON	168	$1,501,432	$1,448,474	$8,622	$116,139	$1,128,727	$62,699
TROSKY	42	$417,676	$408,169	$9,718	$37,062	$315,778	$17,826
WOODSTOCK	82	$768,280	$726,808	$8,864	$77,062	$548,067	$34,826
CITY TOTAL	3,945	$44,908,975	$44,356,423	$11,244	$4,837,367	$32,452,720	$2,325,788
COUNTY-POLK							
BELTRAMI	61	$593,667	$570,241	$9,348	$54,431	$439,375	$29,810
CLIMAX	136	$1,728,703	$1,648,194	$12,119	$176,853	$1,240,259	$91,948
CROOKSTON	4,403	$56,269,690	$55,739,466	$12,659	$6,147,225	$40,589,118	$3,141,982
EAST GRAND FORKS	4,052	$55,147,634	$54,004,656	$13,328	$5,998,542	$39,045,139	$3,096,049
ERSKINE	330	$3,401,779	$3,354,473	$10,165	$301,049	$2,409,693	$156,681
FERTILE	491	$5,040,490	$4,976,171	$10,135	$471,225	$3,690,831	$244,342
FISHER	228	$3,313,660	$3,321,631	$14,569	$416,918	$2,450,920	$207,999
FOSSTON	739	$8,359,085	$8,347,937	$11,296	$810,634	$6,188,718	$434,095
GULLY	42	$409,600	$408,903	$9,736	$36,640	$324,685	$19,837
LENGBY	57	$452,837	$415,521	$7,290	$33,402	$328,050	$16,132
MCINTOSH	323	$3,189,875	$3,132,698	$9,699	$279,433	$2,335,426	$144,328
MENTOR	107	$1,045,868	$1,039,005	$9,710	$102,359	$785,205	$46,704
NIELSVILLE	65	$828,059	$784,864	$12,075	$98,782	$567,565	$45,884
TRAIL	20	$142,143	$128,917	$6,446	$8,889	$105,162	$4,625
WINGER	110	$894,396	$876,206	$7,966	$86,734	$645,467	$39,390
CITY TOTAL	11,164	$140,817,486	$138,748,883	$12,428	$15,023,116	$101,145,613	$7,719,805
COUNTY-POPE							
CYRUS	172	$1,915,199	$1,904,995	$11,076	$226,474	$1,377,932	$94,589
FARWELL	42	$364,252	$353,410	$8,415	$29,287	$273,020	$16,831
GLENWOOD CITY	1,458	$16,751,803	$16,384,687	$11,238	$1,719,046	$11,991,646	$867,118
LONG BEACH	56	$718,118	$701,593	$12,528	$88,317	$503,384	$38,686
LOWRY	108	$1,163,235	$1,136,907	$10,527	$102,000	$831,775	$54,594
SEDAN	34	$295,845	$261,106	$7,680	$23,219	$207,203	$10,688
STARBUCK	546	$5,837,528	$5,749,323	$10,530	$577,239	$4,075,896	$266,478
VILLARD	126	$1,311,132	$1,315,336	$10,439	$129,508	$995,298	$67,604
WESTPORT	15	$128,017	$130,209	$8,681	$11,038	$104,553	$6,723
CITY TOTAL	2,557	$28,485,129	$27,937,566	$10,926	$2,906,128	$20,360,707	$1,423,310

1983 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-RAMSEY							
ARDEN HILLS	3,115	$73,422,289	$73,728,139	$23,669	$11,151,549	$47,777,198	$5,016,972
FALCON HEIGHTS	1,365	$26,505,418	$26,197,014	$19,192	$3,748,166	$18,287,898	$1,813,144
GEM LAKE	68	$1,261,197	$1,264,340	$18,593	$152,040	$845,421	$77,351
LAUDERDALE	610	$9,360,036	$9,244,451	$15,155	$1,056,966	$6,709,791	$586,462
LITTLE CANADA	2,518	$44,590,120	$44,470,773	$17,661	$5,730,552	$31,050,059	$2,859,355
MAPLEWOOD	9,418	$164,797,438	$164,769,987	$17,495	$21,134,331	$117,144,005	$10,905,564
MOUNDS VIEW	4,338	$72,642,357	$72,962,436	$16,819	$8,539,421	$52,282,554	$4,655,235
NEW BRIGHTON	13,639	$241,894,989	$243,625,042	$17,862	$31,534,841	$171,416,020	$16,143,576
NORTH OAKS	1,182	$51,563,015	$53,073,022	$44,901	$11,255,876	$30,274,362	$4,036,381
NORTH ST PAUL	6,223	$98,365,418	$98,001,759	$15,748	$11,509,551	$70,365,579	$6,200,023
ROSEVILLE	17,180	$314,700,525	$314,729,993	$18,320	$43,932,382	$219,990,674	$21,321,572
SHOREVIEW	8,435	$168,928,216	$170,552,131	$20,220	$22,130,782	$116,085,561	$11,353,986
ST PAUL	163,398	$2,677,622,054	$2,632,126,715	$16,109	$345,671,219	$1,856,125,897	$165,317,986
VADNAIS HEIGHTS	2,611	$48,118,368	$48,403,445	$18,538	$5,440,871	$32,930,356	$2,967,953
WHITE BEAR LAKE	15,169	$282,179,309	$284,026,899	$18,724	$38,445,678	$196,774,043	$18,990,423
CITY TOTAL	249,269	$4,275,950,749	$4,237,176,146	$16,998	$561,434,225	$2,968,059,418	$272,245,983
COUNTY-RED LAKE							
BROOKS	63	$602,437	$611,390	$9,705	$40,684	$449,168	$22,950
OKLEE	270	$2,549,799	$2,487,817	$9,214	$226,183	$1,879,404	$110,874
PLUMMER	127	$1,265,042	$1,251,908	$9,858	$94,533	$925,039	$54,086
RED LAKE FALLS	801	$8,533,202	$8,436,839	$10,533	$782,980	$6,312,092	$411,320
CITY TOTAL	1,261	$12,950,480	$12,787,954	$10,141	$1,144,380	$9,565,703	$599,230
COUNTY-REDWOOD							
BELVIEW	218	$2,649,696	$2,612,808	$11,985	$276,534	$1,904,796	$135,573
CLEMENTS	119	$1,307,373	$1,290,272	$10,843	$121,384	$991,411	$75,172
DELHI	26	$309,490	$293,473	$11,287	$27,821	$231,868	$16,013
LAMBERTON	551	$6,291,852	$6,205,645	$11,263	$727,470	$4,437,921	$317,082
LUCAN	136	$1,521,830	$1,514,911	$11,139	$164,183	$1,107,287	$79,070
MILROY	138	$1,711,530	$1,703,525	$12,344	$195,175	$1,266,356	$98,466
MORGAN	555	$6,156,659	$6,057,874	$10,915	$610,375	$4,463,992	$304,795
NORTH REDWOOD	85	$897,769	$900,204	$10,591	$83,785	$658,572	$43,077
REDWOOD FALLS	3,046	$40,062,164	$39,565,467	$12,989	$4,475,402	$28,793,602	$2,250,154
REVERE	64	$636,382	$650,754	$10,168	$42,816	$478,720	$29,999

1983 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
SANBORN	276	$2,835,609	$2,807,472	$10,172	$278,243	$2,106,235	$140,018
SEAFORTH	45	$443,639	$441,965	$9,821	$35,096	$340,278	$18,348
VESTA	172	$2,011,889	$2,003,879	$11,650	$259,550	$1,495,314	$114,461
WABASSO	341	$3,856,413	$3,888,254	$11,403	$375,537	$2,851,751	$200,245
WALNUT GROVE	403	$4,504,942	$4,509,570	$11,190	$493,072	$3,373,320	$246,275
WANDA	66	$766,666	$776,240	$11,761	$101,011	$575,524	$44,814
CITY TOTAL	6,241	$75,963,903	$75,222,313	$12,053	$8,267,454	$55,076,947	$4,113,561
COUNTY-RENVILLE							
BIRD ISLAND	734	$8,907,290	$8,922,316	$12,156	$968,414	$6,660,895	$501,628
BUFFALO LAKE	449	$5,177,837	$5,114,833	$11,392	$546,934	$3,705,675	$271,663
DANUBE	339	$3,999,330	$3,963,155	$11,691	$414,865	$2,927,627	$216,292
FAIRFAX	737	$8,353,920	$8,347,814	$11,327	$866,108	$6,021,370	$422,165
FRANKLIN	302	$3,254,296	$3,301,839	$10,933	$353,487	$2,422,577	$173,628
HECTOR	817	$11,199,973	$11,259,866	$13,782	$1,638,306	$8,119,708	$679,780
MORTON	249	$2,686,448	$2,652,374	$10,652	$270,392	$2,002,824	$133,968
OLIVIA	1,594	$20,818,214	$20,852,906	$13,082	$2,622,319	$14,999,954	$1,222,873
RENVILLE	816	$10,457,576	$10,491,229	$12,857	$1,152,510	$7,679,541	$600,603
SACRED HEART	364	$4,222,787	$4,204,389	$11,551	$437,933	$3,194,097	$233,766
CITY TOTAL	6,401	$79,077,671	$79,110,721	$12,359	$9,271,268	$57,734,268	$4,456,366
COUNTY-RICE							
DUNDAS	265	$3,354,640	$3,380,190	$12,755	$325,973	$2,416,699	$181,223
FARIBAULT	9,157	$120,469,973	$119,401,205	$13,039	$13,057,286	$86,449,842	$6,679,822
LONSDALE	602	$8,248,155	$8,185,139	$13,597	$830,029	$5,909,465	$455,544
MORRISTOWN	359	$3,935,888	$3,947,010	$10,994	$370,252	$2,974,660	$197,748
NERSTRAND	141	$1,904,783	$1,849,366	$13,116	$192,935	$1,384,982	$106,819
NORTHFIELD	5,668	$88,304,685	$87,503,760	$15,438	$10,353,808	$61,571,509	$5,243,809
CITY TOTAL	16,192	$226,218,124	$224,266,670	$13,850	$25,130,283	$160,707,157	$12,864,866
COUNTY-ROCK							
BEAVER CREEK	124	$1,337,530	$1,338,442	$10,794	$144,205	$1,003,188	$68,706
HARDWICK	117	$1,232,223	$1,192,844	$10,195	$140,567	$901,125	$62,435
HILLS	293	$3,578,231	$3,569,480	$12,183	$389,027	$2,606,479	$184,185
KENNETH	37	$355,428	$360,548	$9,745	$27,807	$253,172	$16,261
LUVERNE	2,708	$34,078,731	$33,932,037	$12,530	$3,855,811	$24,896,707	$1,929,125

1983 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
MAGNOLIA	112	$1,146,720	$1,177,975	$10,518	$120,572	$902,486	$64,645
STEEN	78	$838,672	$823,281	$10,555	$83,339	$631,413	$39,863
CITY TOTAL	3,469	$42,567,535	$42,394,607	$12,221	$4,761,328	$31,194,570	$2,365,219
COUNTY-ROSEAU							
BADGER	153	$1,825,631	$1,835,835	$11,999	$158,209	$1,379,771	$97,628
GREENBUSH	370	$3,917,466	$3,907,185	$10,560	$383,608	$2,952,371	$204,831
ROOSEVELT	77	$789,806	$794,251	$10,315	$64,562	$627,549	$39,775
ROSEAU	1,293	$15,401,442	$15,341,062	$11,865	$1,616,886	$11,433,989	$841,615
STRATHCONA	13	$113,002	$87,425	$6,725	$3,598	$70,149	$2,140
WARROAD	831	$11,699,656	$11,577,444	$13,932	$1,401,943	$8,685,158	$731,230
CITY TOTAL	2,737	$33,747,003	$33,543,202	$12,255	$3,628,806	$25,148,987	$1,917,219
COUNTY-ST. LOUIS							
AURORA	1,293	$16,696,394	$15,669,251	$12,119	$1,711,572	$11,751,450	$914,799
BABBITT	1,162	$13,587,757	$12,298,331	$10,584	$1,324,376	$9,248,560	$690,715
BIWABIK	600	$7,584,045	$6,904,209	$11,507	$761,008	$5,193,286	$387,827
BROOKSTON	65	$841,195	$837,288	$12,881	$96,313	$617,089	$47,552
BUHL	496	$6,099,097	$5,677,245	$11,446	$570,876	$4,310,628	$321,570
CHISHOLM	2,926	$38,040,644	$35,116,946	$12,002	$3,872,117	$26,148,538	$2,020,765
COOK	480	$5,873,301	$5,738,664	$11,956	$601,544	$4,342,016	$339,155
DULUTH	46,242	$661,660,973	$634,298,169	$13,717	$77,391,380	$458,239,124	$38,226,434
ELY	2,480	$28,193,983	$25,709,273	$10,367	$2,745,947	$19,383,976	$1,374,661
EVELETH	2,599	$33,950,523	$31,988,874	$12,308	$3,678,365	$23,777,386	$1,895,675
FLOODWOOD	403	$3,899,401	$3,822,908	$9,486	$314,835	$2,940,730	$185,086
FRANKLIN	6	$80,309	$68,760	$11,460	$7,710	$53,793	$3,998
GILBERT	1,312	$16,544,889	$15,347,451	$11,698	$1,715,811	$11,533,577	$895,408
HERMANTOWN	947	$12,242,326	$11,846,480	$12,509	$1,265,469	$8,638,095	$665,603
HIBBING	9,919	$135,265,590	$126,801,872	$12,784	$15,152,549	$92,712,837	$7,558,149
HOYT LAKES	1,394	$18,429,652	$16,801,321	$12,053	$1,891,129	$12,497,148	$989,389
IRON JUNCTION	156	$2,180,880	$2,065,619	$13,241	$219,454	$1,579,723	$128,849
KINNEY	93	$1,000,351	$909,817	$9,783	$86,326	$699,341	$46,591
MCKINLEY	95	$1,130,173	$1,031,840	$10,861	$105,145	$787,204	$54,239
MEADOWLANDS	126	$1,554,156	$1,545,273	$12,264	$181,508	$1,162,486	$89,434
MOUNTAIN IRON	1,385	$19,340,651	$18,679,744	$13,487	$2,072,538	$13,874,354	$1,140,872
ORR	225	$2,380,965	$2,343,382	$10,415	$234,635	$1,820,870	$128,154
PROCTOR	1,408	$19,783,986	$18,972,286	$13,475	$1,969,791	$14,182,751	$1,166,343
TOWER	371	$4,489,532	$4,150,231	$11,187	$445,537	$2,996,846	$222,988

1983 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
VIRGINIA	5,753	$78,070,284	$74,886,382	$13,017	$9,090,566	$55,229,005	$4,573,080
WINTON	90	$924,855	$878,490	$9,761	$84,526	$682,829	$48,891
CITY TOTAL	82,029	$1,129,857,057	$1,074,400,390	$13,098	$127,591,027	$784,411,212	$64,116,227
COUNTY-SCOTT							
BELLE PLAINE	1,481	$19,677,895	$19,715,609	$13,312	$2,254,914	$14,179,465	$1,109,849
ELKO	222	$3,296,238	$3,304,138	$14,884	$338,738	$2,313,693	$189,859
JORDAN	1,724	$23,640,244	$23,489,242	$13,625	$2,553,069	$17,005,008	$1,342,556
NEW MARKET	132	$1,722,339	$1,721,241	$13,040	$177,395	$1,225,024	$92,546
PRIOR LAKE	5,709	$105,746,338	$105,893,859	$18,549	$13,326,260	$70,601,183	$6,647,544
SAVAGE	2,106	$34,634,743	$34,235,419	$16,256	$3,800,552	$23,434,786	$1,998,459
SHAKOPEE	6,271	$95,848,797	$96,310,224	$15,358	$10,941,389	$68,904,968	$5,865,392
CITY TOTAL	17,645	$284,566,594	$284,669,732	$16,133	$33,392,317	$197,664,127	$17,246,205
COUNTY-SHERBURNE							
BECKER	399	$5,573,527	$5,464,461	$13,695	$587,889	$4,022,219	$328,738
BIG LAKE	1,559	$22,342,851	$22,111,622	$14,183	$2,332,942	$15,746,283	$1,266,621
CLEAR LAKE	341	$4,893,746	$4,799,927	$14,076	$535,997	$3,384,175	$278,097
ELK RIVER	4,086	$63,864,837	$63,738,887	$15,599	$7,309,346	$44,941,040	$3,875,738
ZIMMERMAN	812	$12,344,213	$12,158,343	$14,973	$1,370,445	$8,572,418	$710,644
CITY TOTAL	7,197	$109,019,174	$108,273,240	$15,044	$12,136,619	$76,666,135	$6,459,839
COUNTY-SIBLEY							
ARLINGTON	1,094	$13,802,906	$13,687,532	$12,511	$1,938,414	$9,706,807	$770,483
GAYLORD	1,163	$13,530,704	$13,574,292	$11,672	$1,486,489	$10,063,496	$767,478
GIBBON	490	$5,770,532	$5,772,437	$11,780	$673,253	$4,234,746	$317,278
GREEN ISLE	195	$2,061,916	$2,057,300	$10,550	$190,776	$1,514,513	$104,333
HENDERSON	438	$4,924,733	$4,932,148	$11,261	$488,212	$3,695,363	$268,652
NEW AUBURN	125	$1,302,881	$1,290,296	$10,322	$114,476	$996,456	$67,382
WINTHROP	820	$8,524,500	$8,477,973	$10,339	$899,897	$6,268,533	$411,357
CITY TOTAL	4,325	$49,918,172	$49,791,978	$11,513	$5,791,517	$36,479,914	$2,706,962

1983 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-STEARNS							
ALBANY	893	$10,661,747	$10,650,218	$11,926	$1,146,803	$7,814,290	$569,730
AVON	658	$8,372,361	$8,156,739	$12,396	$824,280	$5,758,626	$424,773
BELGRADE	409	$4,720,301	$4,690,787	$11,469	$517,906	$3,436,788	$244,418
BROOTEN	289	$2,888,631	$2,809,139	$9,720	$254,011	$2,167,786	$150,221
COLD SPRING	1,398	$19,523,321	$19,639,958	$14,049	$2,314,182	$14,198,448	$1,160,851
ELROSA	101	$1,056,765	$1,076,986	$10,663	$93,751	$807,619	$57,367
FREEPORT	295	$3,279,976	$3,210,210	$10,882	$299,418	$2,348,972	$156,566
GREENWALD	137	$1,397,665	$1,416,944	$10,343	$108,809	$979,698	$59,021
HOLDINGFORD	383	$4,456,437	$4,464,192	$11,656	$439,339	$3,334,414	$245,416
KIMBALL	361	$4,338,774	$4,279,730	$11,855	$366,465	$3,259,038	$264,755
LAKE HENRY	19	$162,111	$160,717	$8,459	$10,208	$112,869	$5,049
MEIRE GROVE	47	$365,815	$367,908	$7,828	$28,861	$264,693	$11,195
MELROSE	1,338	$15,747,168	$15,766,499	$11,784	$1,593,725	$11,553,392	$834,255
NEW MUNICH	115	$1,382,651	$1,374,128	$11,949	$121,720	$1,013,759	$72,182
PAYNESVILLE	1,297	$15,160,666	$15,210,174	$11,727	$1,479,812	$11,067,654	$797,233
PLEASANT LAKE	10	$150,445	$148,909	$14,891	$17,829	$111,031	$9,576
RICHMOND	652	$7,704,419	$7,666,610	$11,759	$768,407	$5,731,740	$413,223
ROCKVILLE	273	$3,257,869	$3,198,530	$11,716	$319,211	$2,349,965	$164,037
ROSCOE	55	$732,125	$728,838	$13,252	$86,866	$554,100	$44,257
SARTELL	1,771	$26,595,648	$26,471,492	$14,947	$2,992,889	$18,819,365	$1,590,540
SAUK CENTRE	2,115	$25,136,181	$25,067,346	$11,852	$2,678,394	$18,498,910	$1,366,140
SPRING HILL	22	$157,955	$159,279	$7,240	$11,914	$113,477	$4,132
ST ANTHONY	32	$448,149	$448,598	$14,019	$49,760	$337,618	$26,259
ST CLOUD	22,730	$320,096,478	$317,613,050	$13,973	$37,935,332	$227,167,184	$18,866,588
ST JOSEPH	1,221	$15,760,194	$15,722,768	$12,877	$1,599,947	$11,467,047	$876,331
ST MARTIN	98	$922,073	$921,901	$9,407	$69,201	$683,719	$37,276
ST ROSA	15	$122,156	$124,288	$8,286	$9,542	$88,134	$4,241
ST STEPHEN	181	$2,149,602	$2,144,741	$11,849	$208,705	$1,576,793	$113,600
WAITE PARK	1,863	$22,313,735	$21,780,948	$11,691	$2,189,457	$16,379,821	$1,184,340
CITY TOTAL	38,778	$519,061,418	$515,471,627	$13,293	$58,536,744	$371,996,950	$29,753,574
COUNTY-STEELE							
BLOOMING PRAIRIE	1,051	$12,985,752	$13,000,337	$12,369	$1,348,315	$9,477,496	$709,696
ELLENDALE	346	$4,411,496	$4,354,035	$12,584	$666,759	$3,090,662	$257,910
MEDFORD	515	$6,181,456	$6,199,557	$12,038	$602,374	$4,599,752	$337,694
OWATONNA	11,054	$154,975,414	$154,465,939	$13,974	$18,135,913	$111,329,194	$9,175,686

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DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
CITY TOTAL	12,966	$178,554,118	$178,019,868	$13,730	$20,753,361	$128,497,104	$10,480,986
COUNTY-STEVENS							
ALBERTA	63	$710,748	$700,259	$11,115	$78,375	$534,942	$43,283
CHOKIO	279	$3,155,028	$3,076,432	$11,027	$373,214	$2,245,092	$160,612
DONNELLY	156	$1,544,750	$1,529,199	$9,803	$138,138	$1,161,862	$77,381
HANCOCK	418	$5,004,688	$4,917,218	$11,764	$555,527	$3,564,697	$266,863
MORRIS	2,546	$33,212,287	$33,160,247	$13,024	$3,903,064	$24,091,012	$1,916,761
CITY TOTAL	3,462	$43,627,501	$43,383,355	$12,531	$5,048,318	$31,597,605	$2,464,900
COUNTY-SWIFT							
APPLETON	902	$10,233,288	$9,886,009	$10,960	$1,043,536	$7,349,050	$516,321
BENSON	1,954	$22,153,489	$22,025,263	$11,272	$2,280,920	$16,281,307	$1,158,093
CLONTARF	78	$951,876	$929,973	$11,923	$118,888	$700,267	$58,344
DANVERS	68	$794,471	$776,205	$11,415	$91,888	$579,408	$43,999
DEGRAFF	91	$1,112,451	$1,101,749	$12,107	$168,777	$798,703	$66,001
HOLLOWAY	71	$709,963	$720,804	$10,152	$65,666	$552,701	$34,765
KERKHOVEN	341	$3,628,194	$3,630,258	$10,646	$351,954	$2,666,209	$179,777
MURDOCK	147	$1,493,428	$1,476,943	$10,047	$145,324	$1,121,958	$74,356
CITY TOTAL	3,652	$41,077,160	$40,547,204	$11,103	$4,266,953	$30,049,603	$2,131,656
COUNTY-TODD							
BERTHA	222	$2,441,669	$2,425,724	$10,927	$208,443	$1,791,866	$115,730
BROWERVILLE	420	$4,787,387	$4,698,501	$11,187	$430,083	$3,482,595	$237,243
BURTRUM	70	$798,758	$763,449	$10,906	$100,833	$547,116	$37,420
CLARISSA	281	$2,962,843	$2,931,577	$10,433	$254,695	$2,081,128	$133,136
EAGLE BEND	277	$2,570,840	$2,556,972	$9,231	$207,259	$1,936,031	$113,177
GREY EAGLE	169	$1,543,813	$1,507,393	$8,919	$119,404	$1,084,019	$63,780
HEWITT	94	$834,947	$824,183	$8,768	$61,114	$640,600	$35,764
LONG PRAIRIE	1,497	$18,923,198	$18,902,492	$12,627	$2,138,416	$13,720,625	$1,059,909
STAPLES	1,267	$15,402,993	$15,252,204	$12,038	$1,541,208	$11,249,009	$855,328
WEST UNION	37	$395,171	$384,096	$10,381	$34,431	$278,465	$16,965
CITY TOTAL	4,334	$50,661,619	$50,246,591	$11,594	$5,095,886	$36,811,454	$2,668,452

1983 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-TRAVERSE							
BROWNS VALLEY	428	$4,089,464	$4,014,140	$9,379	$365,696	$3,060,544	$189,069
DUMONT	89	$973,046	$984,495	$11,062	$99,393	$758,421	$52,102
TINTAH	42	$557,671	$565,477	$13,464	$67,572	$425,246	$35,743
WHEATON	1,098	$13,468,008	$13,297,987	$12,111	$1,503,522	$9,728,971	$733,058
CITY TOTAL	1,657	$19,088,189	$18,862,099	$11,383	$2,036,183	$13,973,182	$1,009,972
COUNTY-WABASHA							
ELGIN	421	$5,424,918	$5,442,776	$12,928	$569,373	$3,956,085	$299,991
HAMMOND	68	$825,542	$824,375	$12,123	$80,340	$626,824	$44,380
KELLOGG	267	$2,826,898	$2,735,318	$10,245	$266,209	$2,056,492	$135,612
LAKE CITY	2,664	$32,323,869	$31,917,815	$11,981	$3,554,309	$23,378,570	$1,763,340
MAZEPPA	378	$4,376,697	$4,415,456	$11,681	$456,374	$3,323,220	$242,771
MILLVILLE	107	$1,186,828	$1,183,281	$11,059	$116,038	$889,129	$60,470
PLAINVIEW	1,417	$17,856,966	$17,973,316	$12,684	$1,918,060	$13,076,863	$1,015,641
WABASHA	1,318	$15,959,241	$15,455,821	$11,727	$1,597,120	$11,300,850	$836,381
ZUMBRO FALLS	203	$2,739,389	$2,763,122	$13,611	$322,738	$1,995,350	$164,394
CITY TOTAL	6,843	$83,520,348	$82,711,280	$12,087	$8,880,561	$60,603,383	$4,562,981
COUNTY-WADENA							
ALDRICH	24	$274,382	$285,749	$11,906	$28,779	$226,554	$16,391
MENAHGA	365	$3,472,703	$3,343,077	$9,159	$288,552	$2,523,817	$151,473
NIMROD	22	$154,176	$153,412	$6,973	$11,551	$110,091	$5,051
SEBEKA	319	$3,286,142	$3,167,940	$9,931	$296,441	$2,434,305	$161,761
VERNDALE	236	$2,137,644	$2,118,178	$8,975	$176,793	$1,639,922	$100,958
WADENA	2,323	$27,895,972	$27,553,154	$11,861	$3,126,733	$20,084,583	$1,537,195
CITY TOTAL	3,289	$37,221,019	$36,621,510	$11,135	$3,928,849	$27,019,272	$1,972,830
COUNTY-WASECA							
JANESVILLE	989	$11,367,020	$11,370,790	$11,497	$1,083,349	$8,305,513	$580,191
NEW RICHLAND	645	$7,379,031	$7,348,984	$11,394	$746,847	$5,398,105	$377,558
WALDORF	109	$1,327,564	$1,346,477	$12,353	$157,195	$994,460	$75,160
WASECA	4,788	$66,867,407	$66,296,119	$13,846	$7,848,519	$48,103,519	$3,983,479

1983 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
CITY TOTAL	6,531	$86,941,022	$86,362,370	$13,223	$9,835,910	$62,801,597	$5,016,388
COUNTY-WASHINGTON							
AFTON	1,306	$29,831,869	$29,886,508	$22,884	$4,921,984	$19,613,865	$2,108,362
BAYPORT	1,117	$30,613,380	$29,910,009	$26,777	$6,832,218	$18,728,780	$2,200,523
BIRCHWOOD	311	$7,417,839	$7,486,734	$24,073	$1,120,990	$5,022,521	$549,575
COTTAGE GROVE	9,685	$176,099,430	$176,650,947	$18,240	$20,444,078	$124,197,364	$11,376,723
DELLWOOD	319	$13,286,214	$13,451,543	$42,168	$3,149,606	$8,005,348	$1,076,787
FOREST LAKE	3,772	$61,062,383	$61,055,182	$16,186	$7,307,421	$42,121,544	$3,735,418
HUGO	1,742	$28,128,644	$28,610,275	$16,424	$3,328,067	$20,299,820	$1,787,098
LAKE ST CROIX BEACH	182	$2,965,509	$2,960,263	$16,265	$333,128	$2,151,255	$187,734
LAKE ELMO	2,862	$54,139,426	$54,310,248	$18,976	$7,442,124	$37,462,837	$3,656,947
LAKELAND	1,279	$24,724,782	$24,600,900	$19,234	$3,407,981	$16,778,204	$1,612,162
LANDFALL	140	$2,017,447	$2,010,666	$14,362	$228,209	$1,525,684	$122,191
LAKELAND SHORES	35	$758,965	$775,512	$22,157	$102,744	$462,854	$43,380
MAHTOMEDI	2,031	$38,270,267	$38,562,135	$18,987	$4,921,325	$26,006,152	$2,495,581
MARINE ON ST CROIX	522	$11,043,982	$10,960,287	$20,997	$1,831,598	$7,211,603	$764,573
NEWPORT	1,711	$27,557,721	$27,442,652	$16,039	$3,128,865	$19,610,414	$1,701,713
OAKDALE	5,557	$93,183,984	$93,405,837	$16,809	$10,966,613	$66,783,897	$5,973,383
OAK PARK HEIGHTS	626	$9,809,935	$9,717,765	$15,524	$1,135,433	$6,928,048	$597,684
PINE SPRINGS	106	$2,888,429	$2,851,328	$26,899	$472,878	$1,799,935	$208,334
STILLWATER	9,431	$166,444,030	$165,419,443	$17,540	$21,536,800	$114,517,637	$10,689,359
ST MARYS POINT	91	$1,558,018	$1,607,426	$17,664	$200,964	$1,148,689	$108,014
ST PAUL PARK	3,274	$50,749,834	$50,425,475	$15,402	$5,846,227	$36,522,302	$3,153,020
WILLERNIE	276	$3,823,722	$3,781,560	$13,701	$404,092	$2,767,147	$225,747
WOODBURY	6,263	$136,451,763	$136,193,160	$21,746	$17,706,679	$91,592,396	$9,229,791
CITY TOTAL	52,638	$972,827,573	$972,075,855	$18,467	$126,770,024	$671,258,296	$63,604,050
COUNTY-WATONWAN							
BUTTERFIELD	365	$4,069,916	$4,005,433	$10,974	$431,661	$2,986,403	$206,452
DARFUR	68	$746,791	$748,931	$11,014	$80,433	$542,980	$35,922
LASALLE	57	$614,768	$620,914	$10,893	$67,206	$465,436	$33,241
LEWISVILLE	147	$1,458,879	$1,457,589	$9,916	$150,691	$1,115,792	$73,310
MADELIA	1,291	$15,564,592	$15,508,094	$12,012	$1,872,405	$11,183,223	$819,947
ODIN	85	$1,121,954	$1,126,748	$13,256	$148,224	$815,466	$65,521
ORMSBY	104	$1,287,350	$1,281,475	$12,322	$166,412	$913,120	$72,296
ST JAMES	2,489	$30,107,835	$29,887,290	$12,008	$3,080,877	$22,000,241	$1,632,718

1983 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
CITY TOTAL	4,606	$54,972,085	$54,636,474	$11,862	$5,997,909	$40,022,661	$2,939,408
COUNTY-WILKIN							
BRECKENRIDGE	2,017	$26,253,898	$25,914,060	$12,848	$2,955,782	$19,063,834	$1,514,950
CAMPBELL	135	$1,599,038	$1,646,592	$12,197	$149,473	$1,234,977	$101,443
DORAN	58	$464,739	$476,234	$8,211	$32,699	$373,636	$17,677
FOXHOME	85	$1,022,108	$1,029,534	$12,112	$110,798	$772,922	$56,503
KENT	58	$703,711	$698,731	$12,047	$65,615	$535,699	$40,343
NASHUA	36	$535,156	$535,807	$14,884	$58,908	$421,622	$36,954
ROTHSAY	259	$2,994,502	$2,915,272	$11,256	$334,992	$2,197,072	$162,555
TENNEY	11	$84,767	$73,122	$6,647	$5,021	$49,813	$2,600
WOLVERTON	117	$1,517,975	$1,533,807	$13,109	$160,386	$1,163,036	$92,047
CITY TOTAL	2,776	$35,175,894	$34,823,159	$12,544	$3,873,674	$25,812,611	$2,025,072
COUNTY-WINONA							
ALTURA	227	$2,693,073	$2,691,271	$11,856	$281,130	$1,975,929	$141,819
DAKOTA	176	$2,208,422	$2,136,283	$12,138	$224,764	$1,637,969	$122,053
ELBA	50	$474,833	$473,473	$9,469	$44,756	$367,770	$22,483
GOODVIEW	595	$8,011,623	$8,005,800	$13,455	$902,104	$5,959,238	$474,955
LEWISTON	680	$8,252,870	$8,262,977	$12,151	$834,205	$6,046,802	$441,231
MINNESOTA CITY	476	$5,877,102	$5,828,681	$12,245	$581,367	$4,380,801	$322,453
MINNEISKA	83	$1,064,969	$1,011,237	$12,184	$109,966	$746,465	$54,324
ROLLINGSTONE	307	$3,566,236	$3,575,757	$11,647	$336,282	$2,635,834	$180,164
ST CHARLES	1,324	$16,718,574	$16,714,308	$12,624	$1,888,125	$12,385,087	$951,443
STOCKTON	197	$2,114,631	$2,096,547	$10,642	$179,848	$1,566,701	$100,161
UTICA	113	$1,203,927	$1,209,460	$10,703	$121,854	$903,375	$61,002
WINONA	13,156	$173,290,324	$168,790,545	$12,830	$19,592,620	$123,112,312	$9,708,798
CITY TOTAL	17,384	$225,476,584	$220,796,339	$12,701	$25,097,021	$161,718,283	$12,580,886
COUNTY-WRIGHT							
ALBERTVILLE	382	$5,841,389	$5,786,863	$15,149	$576,137	$4,086,773	$329,029
ANNANDALE	1,124	$14,233,580	$14,052,221	$12,502	$1,475,793	$10,023,447	$769,539
BUFFALO	3,210	$47,814,797	$47,259,613	$14,723	$5,349,280	$32,627,219	$2,680,206
CLEARWATER	303	$3,689,546	$3,588,284	$11,843	$323,498	$2,598,382	$186,843
COKATO	1,175	$14,485,439	$14,314,637	$12,183	$1,454,708	$10,290,200	$774,512
DELANO	1,702	$23,252,822	$23,249,813	$13,660	$2,483,381	$16,737,449	$1,321,696

1983 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
HANOVER	271	$3,488,380	$3,523,583	$13,002	$317,568	$2,499,414	$188,112
HOWARD LAKE	769	$9,898,289	$9,840,290	$12,796	$1,086,774	$7,094,984	$545,541
MAPLE LAKE	842	$10,958,046	$10,591,355	$12,579	$1,121,266	$7,628,290	$577,374
MONTICELLO	2,147	$31,166,746	$31,247,660	$14,554	$3,521,233	$22,016,431	$1,836,895
MONTROSE	485	$6,090,839	$6,042,936	$12,460	$611,107	$4,501,420	$336,773
ROCKFORD	1,033	$14,606,415	$14,526,771	$14,063	$1,567,766	$10,674,842	$856,847
SOUTH HAVEN	185	$2,228,153	$2,162,293	$11,688	$241,079	$1,540,223	$120,475
ST MICHAEL	1,077	$16,206,862	$16,265,498	$15,103	$1,727,456	$11,451,999	$940,451
WAVERLY	335	$4,623,306	$4,560,156	$13,612	$503,640	$3,294,895	$268,920
CITY TOTAL	15,040	$208,584,609	$207,011,973	$13,764	$22,360,686	$147,065,968	$11,733,212
COUNTY-YELLOW MEDICINE							
CANBY	1,031	$11,476,127	$11,399,092	$11,056	$1,179,162	$8,480,740	$592,803
CLARKFIELD	574	$7,096,718	$7,045,551	$12,274	$830,308	$5,097,921	$387,193
ECHO	173	$1,994,562	$1,928,887	$11,150	$198,133	$1,471,831	$105,440
GRANITE FALLS	1,847	$22,484,074	$22,451,683	$12,156	$2,412,749	$16,515,491	$1,262,539
HANLEY FALLS	139	$1,401,657	$1,413,742	$10,171	$152,276	$1,076,849	$72,172
HAZEL RUN	41	$356,825	$367,030	$8,952	$30,322	$289,794	$17,091
PORTER	89	$820,593	$813,992	$9,146	$67,224	$605,625	$35,337
ST LEO	73	$694,854	$684,935	$9,383	$67,814	$508,927	$30,235
WOOD LAKE	232	$2,373,432	$2,376,980	$10,246	$222,718	$1,798,976	$120,241
CITY TOTAL	4,199	$48,698,842	$48,481,892	$11,546	$5,160,706	$35,846,154	$2,623,051
TOTAL	1,769,421	$28,613,613,719	$28,287,747,491	$15,987	$3,657,176,559	$19,788,781,110	$1,764,030,082

Form M-1

MINNESOTA Income Tax Return 1983

Before you begin, read "Use of Information" in the instructions.

Please print or type

Your first name and initial	Last name(s)	Your social security number	Check box and fill in name of Minnesota city or township where you lived in 1983 ☐ City ☐ Township
Spouse's first name and initial		Spouse's social security number	County
Present home address (number and street, apartment number, or rural route)			Occupation number from page 25 of the instructions — You — Spouse
City, town or post office	State	Zip code	If your name, address or marital status changed since you sent in your 1982 return, fill in date of change

7 ☐ Check this box if you are married

8 ☐ Check this box if your spouse is filing a separate form

Check only if one of these applies: 9 ☐ Nonresident full year 10 ☐ Resident part year

State Elections Campaign Fund — Check a box for you and a box for your spouse. Dependents 18 and older not filing their own forms may also contribute by checking a box and signing below. This will not increase your tax or reduce your refund.

	Independent-Republican	Democratic-Farmer-Labor	Minor Party	General State Campaign Fund	No Contribution
You	11 ☐	14 ☐	17 ____	20 ☐	23 ☐
Spouse	12 ☐	15 ☐	18 ____	21 ☐	24 ☐
Dependents 18 or older	13 ☐	16 ☐	19 ____	22 ☐	25 ☐

(Fill in the number from page 4 of the instructions)

Does your Minnesota income (line 6) include any wages or compensation for personal services performed in Wisconsin while a Minnesota resident (read instructions, page 4)? 26 ☐ Yes 27 ☐ No

If yes, fill in amount of Wisconsin income: You $ ____ Spouse $ ____

Staple a copy of your W-2 form(s) here. Place your check here — please do not staple check.

		A Wife Only	B Husband, Joint Return or Single Person
1	Federal adjusted gross income (from line 32 of federal Form 1040 or line 14 of Form 1040A or line 3 of Form 1040EZ) . . . 1		
2	Federal deduction for a married couple when both work (from line 29 of federal Form 1040 or line 12 of Form 1040A) . . . 2		
3	Additions (read instructions, page 5) . . . 3		
4	Total (add lines 1, 2 and 3) . . . 4		
5	Subtractions (read instructions, page 7) . . . 5		
6	Minnesota gross income (subtract line 5 from line 4) . . . 6		
7	Federal income tax deduction (attach Schedule M-1B) . . . 7		
8	Minnesota adjusted gross income (subtract line 7 from line 6) . . . 8		
9	Total deductions (choose one method and check the box) ☐ Standard deduction (read instructions, page 11). . . . 9 ☐ Itemized deductions (from line 30 on the back of this form)		
10	Minnesota taxable income (subtract line 9 from line 8) . . . 10		
11	Tax from table on pages 23 and 24 of the instructions . . . 11		
12	Total (add the amounts in columns A and B, line 11) . . . 12		
13	Credits before tax (from line 41 on the back of this form). . . . 13		
14	1983 income tax (subtract line 13 from line 12. Fill in this result or the amount from line 42 on the back of this form, whichever is smaller. If 13 is greater than 12, write "none.") . . . 14		
15	Surtax (multiply the amount on line 14 by 0.10 (10%)) . . . 15		
16	**Total 1983 income tax** (add lines 14 and 15). . . . 16		
17	If you wish to donate to the Minnesota Nongame Wildlife Fund, fill in the amount ($1 or more) here. This will reduce your refund or increase the amount you owe . . . 17		
18	Total (add lines 16 and 17) . . . 18		
19	Credits after tax (from line 47 on the back of this form) . . . 19		
20	If line 19 is greater than line 18, subtract 18 from 19 and fill in the amount of your **Refund** . . . 20		
21	If you pay estimated tax, fill in the amount of refund from line 20 you want credited to 1984 Estimated Tax, if any . . 21 ____		
22	If line 18 is greater than line 19, subtract 19 from 18 and fill in the **Amount You Owe** . . . 22 (Make your check or money order out to Commissioner of Revenue. Put your social security number on your check.)		

Check ☐ if Schedule M-429I is attached (read instructions, page 22) ____

Taxpayer — I declare under the penalties of criminal liability for willfully making a false return, that this return is true, correct and complete to the best of my knowledge and belief. I hereby confess judgment to the State of Minnesota for the amount of the tax shown due hereon, to the extent not timely paid. Preparer — This return is true, correct and complete to the best of my knowledge and belief.

Sign Here

Your signature — Spouse's signature (if joint or combined return) — Date — Daytime telephone no. ( )

Signature of preparer if not taxpayer — Minn. I.D. or soc. sec. no. — Date — Daytime telephone no. ( )

Mail to: Minn. Individual Income Tax St. Paul, Minn. 55145

Minnesota Itemized Deductions — attach a copy of federal Schedule A

23 Total itemized deductions from line 26 of federal Schedule A (if you do not itemize deductions on your federal return, read instructions, page 12) 23

24 State income taxes from line 8 of federal Schedule A (read instructions, page 12) 24

25 Excess charitable contributions (read instructions, page 12) 25

26 Add lines 24 and 25 26

27 Subtract line 26 from line 23. 27

28 Tuition, transportation and nonreligious textbooks for dependents (read instructions, page 12) 28

29 Deductions for Minnesota estate taxes and adoption expenses not allowed on your federal return (read instructions, page 13) 29

30 **Minnesota Itemized Deductions** (add lines 27 through 29). Also fill in this amount on line 9 . 30

Credit for You, Your Spouse and Dependents

31 Credit for you - Check first box and any other that applies: ☐ You ☐ Age 65 or over ☐ Blind ☐ Deaf ☐ Quadriplegic — Number of boxes checked for you

32 Credit for spouse - Check first box and any other that applies: ☐ Spouse ☐ Age 65 or over ☐ Blind ☐ Deaf ☐ Quadriplegic — Number of boxes checked for spouse

33 Credit for dependents - Write the names and ages of your dependents here: _____ — Number of dependents

34 Additional credit for blind, deaf or quadriplegic dependents - Fill in number of dependents in each box that applies: ☐ Blind ☐ Deaf ☐ Quadriplegic — Number of additional credits for dependents

35 Total number of credits (add lines 31 through 34) . . . . . .

Credits Before Tax

36 Fill in the amount of credit from the table on page 16 of the instructions or multiply the number of credits on line 35 by $68 36

37 Homemaker credit 37

38 Credit for income tax paid to other states (attach Schedule M-1CR). 38

39 Political contribution credit 39

40 Residential energy credit (attach Schedule REC). 40

41 Total **Credits Before Tax** (add lines 36 through 40). Also fill in this amount on line 13 41

Low Income Alternative Tax

42 If the total of the amounts on line 4, columns A and B, is $20,000 or less and if you are not someone's dependent, read the instructions on page 17. **Low Income Alternative Tax** (from line 9 of the worksheet). 42

Also list your total household income from line 7 of the worksheet here: _____

Credits After Tax

43 Minnesota income tax withheld in 1983 (from your W-2 forms) 43

44 Total payments on 1983 estimated tax 44

45 Minnesota child and dependent care credit (read instructions, page 21) 45

46 Gasoline and special fuel tax credit (attach Schedule GTC) 46

47 **Total Credits After Tax** (add lines 43 through 46). Also fill in this amount on line 19 47

Schedule M-1B

Deduction for Federal Income Taxes

1983

Attach this schedule to Form M-1.

If you were **not self-employed,** fill in this side only.
If you were self-employed, fill in both sides of this form.

Last name	Social security number

1 Federal income tax (from line 49 of federal Form 1040 or line 23 of Form 1040A or line 9 of Form 1040EZ). If you listed an amount on line 51, 52 or 55 of federal Form 1040 or if you paid federal income tax in 1983 for a year **before 1981**, read instructions before filling in this line 1

2 Federal adjusted gross income (from line 32 of federal Form 1040 or line 14 of Form 1040A or line 3 of Form 1040EZ) 2

	A Wife Only	B Husband, Joint Return or Single Person
3 Fill in the amount(s) from line 1 of your Form M-1 in the same column you listed it on Form M-1 3	.	.
4 If you listed a subtraction (other than your state refund) on line 5 of Form M-1, fill in the amount from the worksheet on page 10 of the instructions. (If you did not list an amount on line 5 of Form M-1 or the only subtraction on line 5 of Form M-1 was your state refund, fill in "none" on this line) . . . 4	.	.
5 Subtract the amount(s) on line 4 from the amount(s) on line 3 5	.	.
6 Divide the amount on line 5 in each column by the amount on line 2 (you can round this number to two decimal places) 6		
7 Multiply the amount on line 1 by the number(s) on line 6 7	.	.

If you did not make any payment of federal income tax in 1981 or 1982 for a year **before 1981** and you were not self-employed, stop here and fill in the amount(s) from line 7 above on line 7 of your Form M-1. If you made payments of federal income tax in 1981 or 1982 for a year **before 1981**, fill in lines 8-10 below. If you were self-employed, fill in the back of this form.

STOP **Before you continue, you will need your 1982 Schedule M-1B or M-1C.**	A Wife Only	B Husband, Joint Return or Single Person
8 If you used Schedule M-1B to figure your 1982 federal tax deduction, fill in the total of the amounts on lines 10, 11 and 12 of your **1982** Schedule M-1B in the same column you listed the amounts on your 1982 Schedule M-1B 8	.	.
9 If you used Schedule M-1C to figure your 1982 federal tax deduction, fill in the total of the amounts on lines 15, 16, 24, 33, 34 and 41 of your **1982** Schedule M-1C in the same column you listed the amounts on your 1982 Schedule M-1C 9	.	.
10 Total 1983 federal tax deduction (add the amount(s) on lines 7, 8 and 9). Fill in the result on line 7 of your Form M-1. If you were self-employed, also fill in the back of this form 10	.	.

Fill in this side only if you paid self-employment tax in 1983.

		A Wife Only	B Husband, Joint Return or Single Person
11	Fill in the amount(s) you listed on line 10 on the front of this form. If you did not have to fill in lines 8-10 on the front, fill in the amount from line 7 on the front 11	.	.
12	1983 self-employment tax 12	.	.
13	Self-employment tax paid in 1983 for a year **before 1981** 13	.	.
14	Total self-employment tax (add lines 12 and 13) 14	.	.
15	1983 Minnesota self-employment income. 15	.	.
16	Total 1983 self-employment income 16	.	.
17	Divide the amount(s) on line 15 by the amount(s) on line 16 (you can round this number to two decimal places) 17		
18	Multiply the amount(s) on line 14 by the number(s) on line 17 18	.	.
19	Multiply the amount(s) on line 18 by 0.25 (25%) 19	.	.
20	Add the amounts on lines 11 and 19 (this is your total federal tax deduction). Fill in the result on line 7 of your Form M-1 20	.	.

Be sure to attach this schedule to Form M-1.

Self-employment Tax Deduction Instructions

If you owed self-employment tax in 1983 or you paid self-employment tax in 1983, fill in lines 11-20 above to figure how much you can deduct on your Form M-1.

You may also deduct part of the self-employment tax you paid in 1983 for a year **before 1981**.

If you are deducting part of your self-employment tax, fill in lines 11-20 above. Use line 12 to list your 1983 self-employment tax. Use line 13 to list the self-employment tax you paid in 1983 for a year **before 1981**.

If you are married filing a combined return or separate returns, list the self-employment tax in the column for the spouse who earned the self-employment income.

If you or your spouse had self-employment income taxable on your federal return but not taxable on your Minnesota return, use only the self-employment tax which applies to the income taxed by Minnesota to determine the allowable deduction for self-employment tax. To figure how much of the tax applies to Minnesota income, fill in lines 15-18 above.

If you and your spouse both had self-employment income not subject to Minnesota tax and you are filing a combined return or separate returns, make a separate allocation for each spouse in the appropriate column.

Minnesota Department of Revenue
Income Tax Division
St. Paul, Minn. 55145

1983 Minnesota Income Tax Instructions

This booklet includes all the information most people need to complete their forms, so if you have a question, start here. There are line-by-line instructions and an index to help you find answers to specific questions.

New This Year

Minnesota itemized deductions. The way you determine the amount of itemized deductions you can claim on your Minnesota income tax return has changed. This year you will begin with the amount you claimed (or could have claimed) on your federal Schedule A. You will then make adjustments to that amount as explained on page 12 of this booklet.

Capital gain deduction. Minnesota has adopted the federal 60% deduction for long-term capital gains. Therefore, you no longer have to make an addition for capital gains on line 3 of your Minnesota income tax return.

Accelerated cost recovery system depreciation. Minnesota has adopted the federal ACRS deduction for assets placed into service during years beginning after December 31, 1982.

Investment credit. If you listed an amount for an investment credit on your federal income tax return, you cannot list that amount as a subtraction from federal adjusted gross income on line 5 of your Minnesota income tax return.

Surtax. The surtax on your income tax for 1983 increased to 10%.

Eliminated credits. The following Minnesota credits have been eliminated: pollution control credits, exempt agricultural electricity credit and gasoline and special fuel tax credit for boat use only. However, if you have a pollution control credit carryover from 1982, you may claim a credit for the carryover.

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Before You Begin . . .

. . . read the following general information about filing a Minnesota income tax return. There is also special information for nonresidents, part-year residents, and for people filing returns on behalf of deceased persons.

DO YOU HAVE TO FILE A RETURN?

Yes, if you are single and your gross income is over:
$2,800;
$4,100 if you are 65 or over, or blind; or
$5,200 if you are 65 or over and blind.

Yes, if you are married and your combined gross income is over:
$4,100;
$5,200 if one of you is 65 or over, or blind;
$6,200 if you are both 65 or over, or both blind;
$6,200 if one of you is 65 or over, and the other is blind;
$7,000 if you are both 65 or over, and one is blind; or you are both blind and one is 65 or over; or
$7,800 if you are both 65 or over and blind.

Yes, if your income was less than the amounts listed above and:
you want a refund of tax withheld by your employer or paid by estimated tax, or
you are entitled to one of the credits listed on line 45 or 46 on the back of Form M-1.

Your Gross Income

Add all income you received in 1983 in the form of money, property and services except:

social security or railroad retirement benefits;

unemployment compensation;

disability income exclusion figured on federal Form 2440;

the amount of pension, retirement pay or severance pay you are allowed to subtract according to the instructions on page 7;

the amount of military pay you are allowed to subtract according to the instructions on page 7;

other kinds of income listed in the instructions for line 5 on pages 7 and 8; and

any other type of income which the law says cannot be taxed.

Do not subtract any expenses when you are determining your gross income.

Nonresidents

You must file a return if you received enough income from the following sources in Minnesota to meet the filing requirements listed above:

1) Wages, salaries, tips, fees, commissions, bonuses or similar earnings. (The rules for Wisconsin and North Dakota residents are described on page 2.)
2) Rents and royalties received from land, buildings, machinery or other tangible property.
3) Gains from the sale or other disposition of land, buildings, machinery or other tangible property.
4) Gross income from a business or profession that is conducted partly or entirely in Minnesota.

You may have to file a return even if your gross income was less than the amount listed for your category. Go through the first 12 lines on the front of the form. Then do lines 31-36 on the back. If the amount on line 12 is more than the amount on line 36, you must file a return. (For more information, call or write for Tax Bulletin 70, Nonresidents and Part-year Residents.)

Wisconsin and North Dakota Residents

You do not have to file a Minnesota return, Form M-1, if the only Minnesota income you received was in the form of earnings as described in 1) on page 1. Instead, you must file Form M-115.

However, if your employer withheld Minnesota income tax from your wages, you must file Form M-1 to get that tax refunded to you. You must also fill out Form M-115 and attach it to your Form M-1.

If you want your employer to stop withholding Minnesota tax from the income you earn in Minnesota, get Form MW-6 from the Department of Revenue and file it with your employer.

If you received enough income of the types described in 2), 3) or 4) on page 1 to meet the filing requirements, you must file a Minnesota return.

Part-year Residents

You must file a return if you received enough Minnesota income to meet the requirements listed under "Do you have to file a return?" on page 1.

When you get to lines 3 and 5, follow the instructions for nonresidents when you list income received while you were **not** a Minnesota resident; follow the instructions for Minnesota residents when you list income received while you **were** a resident. (For more information, call or write for Tax Bulletin 70, Nonresidents and Part-year Residents.)

1984 ESTIMATED TAX

You must file and pay estimated tax, Form M-14, in 1984 if you:

meet the filing requirements listed on page 1, and you

expect to receive more than $500 of income that will not have income tax withheld from it, and you

expect to pay tax of $400 or more on this income.

If you are a farmer, you may file and pay your estimated tax in full by January 15, 1985 or you may file your 1984 income tax return by March 1, 1985 and pay the full amount of your income tax at that time. You are considered a farmer if at least two-thirds of your gross income is earned from farming.

WHEN TO FILE YOUR 1983 RETURN

Your return is due April 16, 1984 for calendar year 1983. If your tax year is not the same as the calendar year, your return is due by the 15th day of the fourth month after the end of your tax year.

However, if you are a farmer and you did not file and pay estimated tax by January 16, 1984, file your 1983 return by March 1, 1984, to avoid any penalty for underpayment of estimated tax.

If you need more time: If you get an extension for filing your federal return, you do not need to apply for a separate Minnesota extension. Just attach a copy of the federal extension to your return and file it by the federal extended due date. Do not send in the federal extension form by itself.

If you do not get a federal extension, you can apply for a Minnesota extension by filing Form M-522E. You must apply for the extension no later than the date your return is normally due.

If you get an extension of time to file your return and you owe a tax on that return, you should pay the tax by the **regular** due date. Otherwise, you will have to pay 11 percent annual interest on the tax from the regular due date until you pay.

If you were out of the country: If you are not in the United States on the due date of your return, you get an automatic two-month extension for filing your return. Just attach a letter to your return giving the dates you were out of the country. You are still responsible for paying your tax by the regular due date. If you do not, you will have to pay 11 percent annual interest on the tax you owe.

If you are in the military: If you are on duty outside the United States on the due date of your return, you get an automatic two-month extension for filing your return. Just attach a letter to your return giving the dates you were out of the country. You are still responsible for paying your tax by the regular due date. If you do not, you will have to pay 11 percent annual interest on the tax you owe. If you are a member of the military who lives in the United States, you must file by April 16, 1984 unless you receive an extension for filing your federal (or Minnesota) return.

CERTIFIED COPIES

If you need a certified copy of your return, make an extra copy of your return and write "Please certify this copy" in the upper right corner. Attach a letter requesting that the copy be certified and sent back to you. Mail it to the Department of Revenue with your original return.

IF A PERSON DIES BEFORE FILING

The personal representative of the deceased person's estate must file the return. If there is no personal representative, a person who receives or will receive property of the deceased person must file.

In the space at the top of the form where the deceased person's name would have been filled in, write the deceased person's name and the word "deceased."

The due date for filing is the same as if the deceased person had lived the entire year.

If a refund is due, fill out Form M-506 and attach it to the return.

A joint or combined return can be filed only if the deceased person and the surviving spouse have the same tax year. List the income received by the deceased person up to the time of death and the entire year's income of the surviving spouse.

A joint or combined return cannot be filed if the surviving spouse remarried before the end of the tax year.

If you are the surviving spouse and you are filing a joint or combined return, sign the return on behalf of the deceased person. Example: John Jones by Mary Jones, surviving spouse.

How to Fill Out Your Form . . .

The top section of your Minnesota income tax form is for filling in personal information such as your name, address and occupation. The rest of the form, lines 1 through 22, is for filling in the information you need to determine your refund or tax. This part of the instructions explains how to fill in the top section of your form.

Your Name, Address, Social Security Number

If you received this instruction booklet through the mail, you will find a preaddressed label on the cover. Peel it off and place it over the name and address area of your form. **If any information on the label is wrong,** draw a line through it and print the correct information above it.

If you received a second label, use it when you file the property tax refund return, Form M PR, in the property tax refund instruction booklet.

If you did not receive a booklet with a preaddressed label on the cover, type or print your name, social security number and address in the proper spaces on your form.

> Please check to be sure the social security number on your form is correct.

If you are married, be sure your spouse's name and social security number are on your form, even if you are filing separate returns.

Fill in the name of the Minnesota city or township where you lived in 1983 and check the proper box. Also fill in the name of your county.

Your Occupation Number

Turn to page 25 of this booklet. Find the job title that is the closest to your main occupation and write the number for that job in the box on your form.

If you are filing a combined return or a joint return, also write the number for your spouse's job.

Have You Changed Your Name or Address?

If you changed your name, address or marital status since you sent in your 1982 return, fill in the date of the change in the box beneath your occupation number.

Your Filing Method

Your filing method depends on whether you are married or single at the end of your tax year.

You are single if you are unmarried, divorced, widowed or legally separated at the end of your tax year. You are also considered single if you are married but do not live with your spouse (unless your spouse is only temporarily away from home).

Single Persons

If you are single, you must file your own return. Write or type your figures in column B of your form.

Married Persons

If you are married, check box number 7 at the top of your form.

There are three methods married persons can use to file their returns. They can choose to file a combined return, a joint return or separate returns.

> If you both had income, you pay less Minnesota tax in most cases by filing combined or separate returns. You can file combined or separate Minnesota returns even if you filed a joint federal return.

Combined Return. If you file a combined return, both spouses use the same form. The wife lists her income in column A and the husband lists his income in column B. You each determine the tax on your own income. If you itemize deductions on your combined return, you can add the husband's deductions and the wife's deductions together and divide them between you any way you wish.

Joint Return. If you file a joint return, both spouses use the same form. However, you must add the husband's and wife's incomes together and list the total in column B. Determine your tax based on the total of both incomes.

Separate Returns. If you file separate returns, each spouse must complete and file a separate form. The wife must list only her income and deductions in column A of her form. The husband must list only his income and deductions in column B of his form. Each of you must check box number 8 at the top of your form.

If you decide to itemize your deductions, in most cases you will pay less tax if you file a combined return instead of separate returns. Read the section titled "Deductions," starting on page 11 of this booklet. It explains how to divide the deductions between you so that you pay the least amount of tax.

If you file a combined return or a joint return and you owe a tax, both of you are responsible for paying it. If one spouse fails to pay the tax, the other spouse must pay the tax in full. If you file separate returns, only the spouse who owes tax is responsible for paying it.

Nonresidents and Part-year Residents

Check box 9, Nonresident full year, if:

- you are single (or married, filing separate returns) and you were a nonresident of Minnesota for all of 1983.
- you are married, filing a joint or combined return, and you and/or your spouse were nonresidents of Minnesota for all of 1983.

Check box 10, Resident part year, if:

- you are single (or married, filing separate returns) and

you were a Minnesota resident for only part of 1983.

you are married, filing a joint or combined return, and you and/or your spouse were Minnesota residents for only part of 1983.

State Elections Campaign Fund

You can assign $2 to this fund from taxes that have already been collected by checking one of the boxes on your form. Assigning money will not change your tax or refund.

You can assign money on your income tax form or on your property tax refund form, but not on both.

If you are married, each of you may check one box.

If you have dependents age 18 or older who are not filing their own income tax or property tax refund returns this year, each of them may check one box. If two or more dependents wish to check the same box, put the number of dependents in the box instead of a check. Each dependent who checks a box on your form must sign in the space provided.

Each person can assign money to one party only.

The money in this fund goes to candidates who are running for the elective offices of the state government and for the state legislature.

To assign money to one of the following, check the appropriate box in the section of your form titled "State Elections Campaign Fund."

Independent-Republican Party
Democratic-Farmer-Labor Party
General State Campaign Fund

To assign money to one of the following parties, write the number for that party in the appropriate space on your form:

Name	Number	Name	Number
American Party	51	Libertarian Party	58
Anderson Coalition	52	New Union Party	59
Citizens' Party	53	Socialist Party	60
Communist Party	54	Socialist Worker's Party	61
Conservative Peoples Party	55	Trusted, Proven Leadership	62
Honest Government 87	56	Workers World Party	63
Independent	57		

If you do not want to assign money to any party, check the box marked "No Contribution."

Minnesota Residents Working in Wisconsin

Under the Minnesota-Wisconsin individual income tax reciprocity agreement, Minnesota residents do not have to pay Wisconsin income taxes on wages earned in Wisconsin. We are asking your cooperation this year so we may continue the reciprocity agreement because of the taxpayer convenience it provides. The last year for which we asked these questions was 1977. Your response will not affect your tax.

Wisconsin Income. If either you or your spouse worked in Wisconsin **while a resident of Minnesota** and received wages or other compensation for the work done in Wisconsin, check the "yes" box. If neither you nor your spouse earned any Wisconsin income while living in Minnesota, check the "no" box. If you checked the yes box, enter your Wisconsin income in the space provided for yourself or spouse, and if you also filed either a federal Form 1040 or a federal Schedule A, please attach copies. Many persons such as truck drivers or sales people who work only a portion of their work hours in Wisconsin may not know the actual amount of their Wisconsin wages. If this is the case, estimate the amount of your Wisconsin wages or compensation based on the percent of work time spent in Wisconsin.

As an example, consider a plumber who is employed by a Minnesota plumbing company and who spends time in Wisconsin on jobs or service calls.

Gross wages	$25,000
Percent of work time spent in Wisconsin	20%
Estimated income earned in Wisconsin	$5,000

Figuring Your Refund or Tax

Lines 1 through 22 on your form are for figuring the amount of refund you will receive or the amount of tax you must pay. The following instructions tell you how to fill in these lines. There is a separate instruction for each line.

Rounding to Whole Dollars. To make your figuring easier, you can round off the amounts on your income tax form and schedules to the nearest dollar. You can drop any amount less than 50 cents, and increase any amount that is 50 cents or more to the next higher dollar. For example, if you have $4.34, you can reduce it to $4.00. If you have $92.89, you can increase it to $93.00.

LINE 1 FEDERAL ADJUSTED GROSS INCOME

Start by listing your federal adjusted gross income on line 1 of Form M-1. If you filed federal Form

1040, fill in the amount from line 32.

1040A, fill in the amount from line 14.

1040EZ, fill in the amount from line 3.

If you did not file a federal income tax return, you will need to get a set of instructions for the federal return. Use them to figure out what your federal adjusted gross income would have been.

If you and your spouse file a joint federal return but you are filing a combined or separate Minnesota return:

the wife must list her income, plus half of the amount of joint income, in column A. "Joint income" means such items as interest from a joint bank account or stocks or bonds you hold jointly.

the husband must list his income, plus half of the amount of joint income, in column B. "Joint income" means such items as interest from a joint bank account or stocks or bonds you hold jointly.

> You **cannot** divide your total joint federal adjusted gross income between you however you wish.

If you need help dividing your federal adjusted gross income between husband and wife, you can use Form IC-47, Computation of Minnesota Total Income.

Compare the amount you listed on line 1 of Form M-1 with the amount shown on the Wage and Tax Statement(s), W-2 form(s), received from your employer(s). If the amounts are not the same or you do not have any wage income, you must attach one of the following to your Minnesota return:

a copy of your federal return,

a list showing your other sources of income, or

Form IC-47.

The Minnesota return starts with federal adjusted gross income. However, you may have to add or subtract certain income or loss items (such as Individual Retirement Account (IRA) contributions and the federal deduction for a married couple when both work) before figuring your Minnesota income tax. Be sure to read the instructions for lines 2, 3 and 5 on the following pages.

LINE 2 FEDERAL DEDUCTION FOR A MARRIED COUPLE WHEN BOTH WORK

If you are married and you filed a joint federal return, you must add back the amount you listed on line 29 of federal Form 1040 or line 12 of Form 1040A on line 2 of Form M-1.

If you are filing a combined or separate Minnesota return, fill in the full amount from your federal return in the column of the spouse whose income you used to determine the federal deduction for a married couple when both work.

If you are filing a joint Minnesota return, fill in the amount on line 2, column B.

LINE 3 ADDITIONS

Your federal adjusted gross income may not include all the amounts which must be included in your Minnesota income. It is important for you to read the additions carefully as several changes become effective for 1983.

If you received income from any of the following sources or if you had any of the losses or expenses shown below, list them on line 3. In the space to the left of line 3, describe the item. If you need more room, attach a separate list of the items and amounts or fill out Schedule M-1M. **Note:** Beginning in 1983, you no longer have to add back any of your capital gain deduction on line 3.

Individual Retirement Account (IRA) or Simplified Employee Pension (SEP). If you made payments to an IRA, you may have to list all or part of the contributions on line 3. The Minnesota limits on contributions to an IRA are different from the federal limits so read this section carefully.

Whether you must list all, part or none of your contributions depends on whether you were covered under a qualified or government retirement plan where you work. A qualified retirement plan includes a qualified pension, profit sharing, stock bonus, annuity, bond purchase or Simplified Employee Pension (SEP) Plan. A government plan is any plan established and maintained for its employees by the United States, any state or a political subdivision or agency of the United States or any state.

If you are covered under a qualified or government plan where you work, you must list on line 3 the full amount you paid to an IRA. You must list the full amount paid even if you were covered under the qualified or government plan for only part of the year.

If you are not covered under a qualified or government plan where you work

and your wages or salary are $10,000 or less, you must list on line 3 the amount by which your payments to an IRA exceeded 15% of your wages or salary.

and your wages or salary are more than $10,000, you must list on line 3 the amount by which your payments to an IRA exceeded $1,500.

and your payments to an IRA are for you and your non-working spouse, you must list on line 3 the amount by which your payments to an IRA exceeded 15% of your wages or salary. If your wages or salary exceeded $11,667, list the amount by which your payments exceeded $1,750. The amount you list on line 3 should be in the column of the spouse who earned the wages or salary which qualified for the IRA deduction.

Example: Joe had no qualified plan where he worked. He put $2,000 in an IRA in 1983 and deducted it on his federal return. His wages for 1983 were $15,000. Joe must list $500 on line 3 of Form M-1 (15% of $15,000 is more than $1,500, so Joe adds back the difference between $1,500 and $2,000).

Example: John had no qualified plan where he worked. He put $2,000 in an IRA which covered himself and Mary, his non-working spouse. John and Mary had $13,100 total federal adjusted gross income. John listed $50 interest on line 1, column A and $13,050 ($15,000 wages plus $50 interest less $2,000 IRA deduction) on line 1, column B. He must then list $250 (the difference between the $2,000 federal deduction and the Minnesota maximum of $1,750) on line 3, column B.

If you made payments to a Simplified Employee Pension (SEP) Plan, you may have to list on line 3 all or part of the contributions. The Minnesota limits on contributions to an SEP are different from the federal limits.

If your wages or salary are $10,000 or less, you must list the amount by which your payments to an SEP exceeded 15% of your wages or salary less any amount paid by your employer.

If your wages or salary are more than $10,000, you must list the amount by which your payments to an SEP exceeded $1,500 less any amount paid by your employer.

Keogh (Self-employed Retirement) Plan Contributions. List on line 3 the amount by which your payments to a Keogh Plan exceed $7,500.

Example: John has $55,000 of self-employed income in 1983. He put $8,250 (15% of $55,000) which is the maximum for federal purposes in his Keogh Plan in 1983. John will list $750 on line 3 of Form M-1.

Qualified Voluntary Employee Contributions. If you made voluntary payments to a qualified employees trust, you must list on line 3 the amount allowed as a deduction on your federal return.

Pension Plan Payments Based on Alimony. If you made any payments to a retirement plan based on alimony, you must list on line 3 the amount allowed as a deduction on your federal return.

State, County and Municipal Government or School District Employees. If you are employed by the State of Minnesota or any political subdivision of the state (county, city, school district, etc.), you must list on line 3 the amount of your contribution into the public retirement system which was paid by your employer. The amount to be listed on line 3 should be shown on your Wage and Tax Statement, Form W-2. If it is not shown on your Form W-2, contact your employer to find out how much to list on line 3.

Farm Loss. If you had a loss from a farm, you must complete Schedule M-1F to find out if any part of the loss must be listed on line 3. Attach Schedule M-1F to your return.

Out-of-State Losses — Minnesota Residents. If you had losses from a business operated outside Minnesota or from other property located outside Minnesota, you may have to list on line 3 all or part of those losses.

If items of tax preference were included in the out-of-state loss, list on line 3 either the amount of those tax preference items or the actual loss, whichever is smaller. Tax preference items are those used to determine the alternative minimum tax on your federal return.

Nonresidents. If you had a loss from a business, a farm or property located outside Minnesota, list this amount on line 3.

If you had a loss from a business, other than a farm, operated both in and outside Minnesota, complete Form M-5 to find out the amount to list on line 3. Attach Form M-5 to your return.

All-Savers Certificates. If you excluded any interest you earned on all-savers certificates on line 6 of federal Schedule B, list that amount of interest on line 3.

Federal Tax Refund. You do not have to list federal income tax refunds received in 1983 for 1981 or 1982. You must list federal tax refunds received for a year **before 1981** if you were a Minnesota resident in that year and the refunds exceed the federal tax payments that you have not yet deducted for a year **before 1981**.

If you made no federal tax payments in 1981 or 1982 for a year **before 1981**, list on line 3 the full amount of the refund received in 1983 for a year **before 1981**.

If you made federal tax payments in 1981 or 1982 for a year **before 1981**, call or write for Tax Bulletin 90, Your 1983 Federal Tax Deduction.

Depreciation. Minnesota has adopted full accelerated cost recovery system (ACRS) depreciation for assets purchased or placed into service during years beginning after December 31, 1982.

Assets which were placed in service after December 31, 1980 but during a year beginning before January 1, 1983 will still require an ACRS addition modification. The amount to list on line 3 is 40% of the federal ACRS amount for 15-year real property and 20% of the federal ACRS amount for all other property.

After an asset is fully depreciated for federal purposes, you may continue to write off the difference between federal basis and Minnesota basis (including the reduced basis due to federal investment credit) according to a schedule. If the asset is sold before it is fully depreciated, the difference between the Minnesota basis and the federal basis would be subtracted in the year of the sale. Tax-free exchanges, such as a trade for like-kind, property would allow the difference in basis to be written off as if the asset has been fully depreciated for federal purposes. For more information, call or write for Tax Bulletin 73, Accelerated Cost Recovery System.

Municipal Bond Interest — Minnesota Residents Only. If you received interest from bonds of another state or any governmental unit of another state or from a scholarship funding bond issued by an organization in another state and the interest is exempt from federal tax, list the amount of interest on line 3.

If you received interest from a mutual fund and the interest is from bonds of another state or any governmental unit of another state and the interest is exempt from federal tax, list this amount on line 3.

Moving Expenses. If you moved away from Minnesota and your wages are no longer subject to Minnesota tax, you must list on line 3 the amount of moving expenses deducted on your federal return. For more information, call or write for Tax Bulletin 70, Nonresidents and Part-year Residents.

Investment Credit Recapture. If you took a subtraction for the federal investment credit on your Minnesota return for an earlier year and you were later required to recompute the federal credit because you sold or disposed of the property earlier than the time specified, list the difference between the amount you first subtracted and the recomputed amount on line 3. For more information, see IRS Publication 572.

Employee Business Expenses. You will have to list on line 3 employee business expenses which you subtracted on your federal return if:

- you had the expenses while you were not a Minnesota resident, or
- the expenses were connected with income not taxed by Minnesota.

This is not a complete list of additions to your federal adjusted gross income. For a complete list, see Schedule M-1M.

LINE 4 TOTAL

Add the amounts on lines 1, 2 and 3 and fill in the total on line 4 of your form.

LINE 5 SUBTRACTIONS

Your federal adjusted gross income may include certain kinds of income that you do not have to include in your Minnesota income.

If you had any of the following income or expenses, you can list them on line 5. In the space to the left of line 5, write a description of the item. If you need more room, attach a separate list of the items and amounts or fill out Schedule M-1M. **Note: Beginning in 1983, you can no longer list the federal investment credit as a subtraction on line 5.**

State Income Tax Refund. If you received a state income tax refund in 1983 and you included it in the amount you listed on line 1 of your Form M-1, you can list this amount on line 5.

Pension, Retirement Pay or Qualified Severance Pay — Minnesota Residents. If your federal adjusted gross income is under $28,000, you may be able to list all or a part of your pension, retirement pay or qualified severance pay on line 5. "Qualified severance pay" is a payment for a contract settlement with a firm or plant that went out of business.

If you are married and filing combined or separate returns, each of you should figure this subtraction separately. Follow the instructions below using only your pension, retirement pay and severance pay and the amount of federal adjusted gross income in your column on line 1.

If the amount on line 1 is:

$17,000 or less, list on line 5 the total amount of your pension, retirement pay and severance pay or $11,000, whichever is less.

between $17,000 and $28,000, follow these steps:

1) Subtract $17,000 from the amount on line 1 of Form M-1.
2) Subtract the result from step 1 from $11,000.
3) Compare the result from step 2 with the actual total of your pension, retirement pay and severance pay. List the smaller amount on line 5.

$28,000 or more, you are not eligible for a pension, retirement pay and severance pay subtraction on line 5.

Interest on United States Bonds. If the amount on line 1 of your Form M-1 includes interest from United States bonds, securities, notes or other obligations issued by the United States government which is exempt from state tax, list the amount on line 5.

Military Pay. If you are a Minnesota resident, you can list your military pay or $3,000, whichever is less, on line 5.

If you received more than $3,000 in military pay and some of it was for services performed outside Minnesota, follow these steps to see how much military pay you can list on line 5.

1) Subtract $3,000 from your military pay.
2) Compare:

   the result of step 1,

   the actual amount you received for services performed outside of Minnesota, and

   $2,000.
3) Add the smallest amount from step 2 to the $3,000 exclusion and list the total on line 5 of Form M-1.

If you are not a Minnesota resident, you can list the full amount of your military pay, whether or not you were stationed in Minnesota.

For more information, call or write for Tax Bulletin 75, Tax Guide for Military Personnel.

Earnings Outside Minnesota Received by Nonresidents and Part-year Residents. If you were a nonresident of Minnesota for any part of the year, you can list on line 5 amounts received for work performed outside Minnesota while a nonresident. **You cannot list income you earned for work done outside Minnesota while you were a Minnesota resident.**

You can also list amounts received from the following sources while you were a nonresident:

- pension or retirement income (including lump-sum distributions);
- interest and dividends;
- allowances and reimbursements for expenses that you had in connection with your employment (you can list only the amount over your actual expenses);
- income or gains from stocks, bonds or other securities;
- income or gains from stocks or other securities that you received as a beneficiary of an estate or trust;
- gains from the sale or other disposition of property located outside Minnesota; and
- income from property, a business or a farm located outside Minnesota.

If you received income from a business, other than a farm, which is located both in and outside Minnesota, you must complete Form M-5 to determine the amount to list on line 5. Attach Form M-5 to your return.

Losses in Minnesota. If you are a nonresident of Minnesota who had a loss on property in Minnesota which was included in your 1983 federal adjusted gross income but was offset by gains you had in another state, you can list that loss on line 5.

If you are a Minnesota resident and you are carrying such a loss forward from an earlier year, write the Department of Revenue to find out how to list that loss.

Unemployment Compensation. If you listed an amount on line 9b of your federal Form 1040A or line 20b of Form 1040, you can list that amount on line 5.

Federal Jobs Credit. If you were able to deduct only a por-

tion of your wage or salary expense on federal Form 1040 because you claimed the federal Jobs Credit, you can list the remaining expenses on line 5.

This is not a complete list of subtractions from your federal adjusted gross income. For a complete list, see Schedule M-1M.

LINE 6 YOUR MINNESOTA GROSS INCOME

Subtract the amount on line 5 from the amount on line 4. Fill in the result on line 6. This is your Minnesota gross income.

LINE 7 FEDERAL INCOME TAX DEDUCTION

You may be able to deduct all or part of the federal income tax liability you figured on federal Form 1040, 1040A or 1040EZ. To determine how much is deductible, fill out Schedule M-1B. Attach Schedule M-1B to your Minnesota return. If you do not attach it, processing of your return may be delayed.

> **Do not fill in the amount of federal income tax withheld as shown on your W-2 form(s). To figure the amount of federal tax you are allowed to deduct, follow the instructions for Schedule M-1B under your own filing status below.**

▶ *If You Are Single* ◀

Line 1. Fill in the appropriate amount from your 1983 federal return (line 49 of Form 1040, line 23 of Form 1040A or line 9 of Form 1040EZ).

If you listed an amount on line 51, 52 or 55 of Form 1040, add those amounts to the amount from line 49 and fill in the total on line 1.

If you paid federal income tax in 1983 for a year **before 1981**, add that amount to the amount on line 49 of Form 1040 or line 23 of Form 1040A or line 9 of Form 1040EZ and fill in the total on line 1.

If you did not list any subtractions (except your state refund) on line 5 of Form M-1, skip lines 2-6 of Schedule M-1B. Fill in the amount from line 1 of Schedule M-1B again on line 7 of Schedule M-1B.

If you listed amounts other than your state refund on line 5 of Form M-1, fill in lines 2-7 of Schedule M-1B.

Lines 2 and 3. Fill in your federal adjusted gross income from line 32 of federal Form 1040 or line 14 of Form 1040A or line 3 of Form 1040EZ on both lines 2 and 3.

Line 4. If you subtracted amounts other than your state refund on line 5 of your Form M-1, you may not be able to deduct the full amount of your federal tax on line 1 of Schedule M-1B. Use the worksheet at the bottom of page 10 to determine how much to list on line 4.

Lines 5-7. Follow the instructions on Schedule M-1B to fill in lines 5-7.

If you made no payments of federal tax in 1981 or 1982 for a year **before 1981** and you did not pay self-employment tax in 1983, you do not have to fill in the rest of Schedule M-1B. Fill in the amount from line 7 of Schedule M-1B on line 7 of your Form M-1. **Attach Schedule M-1B to your Form M-1.**

If you made no payments of federal tax in 1981 or 1982 for a year **before 1981**, but you did pay self-employment tax in 1983, skip lines 8-10 of Schedule M-1B and fill in lines 11-20 on the back of Schedule M-1B.

If you made federal tax payments in 1981 or 1982 for a year **before 1981**, fill in lines 8-10 of Schedule M-1B. You will need your **1982** Schedule M-1B or M-1C to fill in lines 8-10 of Schedule M-1B. If you filed Short Form M-1A in 1982, you will need the worksheet on the bottom of page 5 of your **1982** M-1A instruction booklet to fill in lines 8-10 of your 1983 Schedule M-1B.

If you received a federal tax refund in 1983 for a year **before 1981**, read Tax Bulletin 90, Your 1983 Federal Tax Deduction, before you fill in the rest of Schedule M-1B.

If you filed an amended return or received an audit report or notice of correction from the Department of Revenue which changed the amount you listed on your 1982 Schedule M-1B or M-1C or the worksheet in the Short Form instructions after you filed your 1982 return, be sure to list the corrected amount on line 8 or line 9 of your 1983 Schedule M-1B.

Lines 8-10. If you filed Schedule M-1B in 1982, follow the instructions on Schedule M-1B for lines 8 and 10. If you filed Schedule M-1C in 1982, skip line 8 and follow the instructions on Schedule M-1B for lines 9 and 10. If you filed Short Form M-1A in 1982, fill in the amount from line 7 or line 8 of the worksheet on the bottom of page 5 of your **1982** M-1A instruction booklet on line 8 of Schedule M-1B.

If you did not pay self-employment tax in 1983, fill in the amount from line 10 of Schedule M-1B on line 7 of Form M-1. **Attach Schedule M-1B to your Form M-1.** Keep a copy of Schedule M-1B for your records. You will need it next year when you fill out Schedule M-1B.

If you paid self-employment tax in 1983, fill in lines 11-20 on the back of Schedule M-1B.

▶ *If You Are Married* ◀

> **If you filed a joint 1983 federal return, complete Schedule M-1B by following the instructions for your filing status on the following pages. If you filed separate 1983 federal returns, call or write for Tax Bulletin 90, Your 1983 Federal Tax Deduction, to complete Schedule M-1B.**

▶ *If You Are Filing a Combined Form M-1* ◀

Line 1. Fill in the appropriate amount from your joint 1983 federal return (line 49 of Form 1040 or line 23 of Form 1040A).

If you listed an amount on line 51, 52 or 55 of federal Form 1040, add those amounts to the amount from line 49 and fill in the total on line 1.

If you paid federal income tax in 1983 for a year **before 1981**, add that amount to the amount on line 49 of Form 1040 or line 23 of Form 1040A and fill in the total on line 1.

Line 2. Fill in your joint federal adjusted gross income (from line 32 of federal Form 1040 or line 14 of Form 1040A) on line 2.

Line 3. Fill in the amounts from line 1 of your combined Form M-1 in columns A and B of Schedule M-1B.

Line 4. If neither you nor your spouse listed any subtractions (except your state refund) on line 5 of Form M-1, fill in "none" on line 4 of Schedule M-1B in the appropriate column.

If you or your spouse subtracted amounts other than your state refund on line 5 of your Form M-1, you may not be able to deduct the full amount of your federal tax on line 1 of Schedule M-1B. Use the worksheet at the bottom of page 10 to determine how much to list on line 4. Follow the steps on the worksheet separately for each spouse.

Lines 5-7. Follow the instructions on Schedule M-1B to fill in lines 5-7, columns A and B.

If neither you nor your spouse made any payments of federal tax in 1981 or 1982 for a year **before 1981**, and neither you nor your spouse paid self-employment tax in 1983, you do not have to fill in the rest of Schedule M-1B. Fill in the amounts from line 7 of Schedule M-1B on line 7 of your Form M-1. **Attach Schedule M-1B to your Form M-1.**

If neither you nor your spouse made any federal tax payments in 1981 or 1982 for a year **before 1981**, but you or your spouse did pay self-employment tax in 1983, skip lines 8-10 of Schedule M-1B and fill in lines 11-20 on the back of Schedule M-1B.

If you or your spouse made federal tax payments in 1981 or 1982 for a year **before 1981**, fill in lines 8-10 of Schedule M-1B. You will need your **1982** Schedule M-1B or M-1C to fill in lines 8-10 of Schedule M-1B. If you or your spouse filed Short Form M-1A in 1982, you will need the worksheet on the bottom of page 5 of your **1982** M-1A instruction booklet to fill in lines 8-10 of your 1983 Schedule M-1B.

If you or your spouse received a federal tax refund in 1983 for a year **before 1981**, read Tax Bulletin 90, Your 1983 Federal Tax Deduction, before you fill in the rest of Schedule M-1B.

If you or your spouse filed an amended return or received an audit report or notice of correction from the Department of Revenue which changed the amounts you listed on your 1982 Schedule M-1B or M-1C after you filed your 1982 return, be sure to list the corrected amount on line 8 or line 9 of your 1983 Schedule M-1B.

If you or your spouse filed Schedule M-1B or Short Form M-1A in 1982, follow the instructions for line 8 below. If you or your spouse filed Schedule M-1C in 1982, skip line 8 and follow the instructions for line 9 below.

Line 8. If you filed a combined 1982 Schedule M-1B, add the amounts in column A on lines 10, 11 and 12 of your 1982 Schedule M-1B and fill in the total on line 8, column A of your 1983 Schedule M-1B. Add the amounts in column B on lines 10, 11 and 12 of your 1982 Schedule M-1B and fill in the total on line 8, column B of your 1983 Schedule M-1B.

If you filed a joint 1982 Schedule M-1B, the amount from line 12 of your 1982 Schedule M-1B must be listed on line 8 of your 1983 Schedule M-1B in the column of the spouse who had the self-employment income. The total of the amounts on lines 10 and 11 of your 1982 Schedule M-1B may be split between you in any way you wish and listed on line 8 of your 1983 Schedule M-1B.

If you filed separate 1982 Schedules M-1B, add the amounts on lines 10, 11 and 12 of the wife's 1982 Schedule M-1B and fill in the total on line 8, column A of your 1983 Schedule M-1B. Add the amounts on lines 10, 11 and 12 of the husband's 1982 Schedule M-1B and fill in the total on line 8, column B of your 1983 Schedule M-1B.

If you or your spouse filed Short Form M-1A in 1982, fill in the amount from line 7 or line 8 of the worksheet on the bottom of page 5 of your **1982** M-1A instruction booklet on line 8 of your 1983 Schedule M-1B in the column of the spouse who filed Short Form M-1A in 1982.

Line 9. If you filed a combined 1982 Schedule M-1C, add the amounts in column A on lines 15, 16, 24, 33, 34 and 41 of your 1982 Schedule M-1C and fill in the total on line 9, column A of your 1983 Schedule M-1B. Add the amounts in column B on lines 15, 16, 24, 33, 34 and 41 of your 1982 Schedule M-1C and fill in the total on line 9, column B of your 1983 Schedule M-1B.

If you filed a joint 1982 Schedule M-1C, the amounts from lines 33, 34 and 41 of your 1982 Schedule M-1C must be listed on line 9 of your 1983 Schedule M-1B in the column of the spouse who had the self-employment income. The total of the amounts on lines 15, 16 and 24 of your 1982 Schedule M-1C may be split between you in any way you wish and listed on line 9 of your 1983 Schedule M-1B.

If you filed separate 1982 Schedules M-1C, add the amounts on lines 15, 16, 24, 33, 34 and 41 of the wife's 1982 Schedule M-1C and fill in the total on line 9, column A of your 1983 Schedule M-1B. Add the amounts on lines 15, 16, 24, 33, 34 and 41 of the husband's 1982 Schedule M-1C and fill in the total on line 9, column B of your 1983 Schedule M-1B.

Line 10. Follow the instructions on Schedule M-1B to fill in line 10.

If neither you nor your spouse paid self-employment tax in 1983, fill in the amount from line 10, column A on line 7, column A of your Form M-1. Also fill in the amount from line 10, column B on line 7, column B of your Form M-1. **Attach Schedule M-1B to your Form M-1.** Keep a copy of Schedule M-1B for your records. You will need it next year when you fill out Schedule M-1B.

If you or your spouse paid self-employment tax in 1983, fill in lines 11-20 on the back of Schedule M-1B.

▶ *If You Are Filing a Joint Form M-1* ◀

Line 1. Fill in the appropriate amount from your joint 1983 federal return (line 49 of Form 1040 or line 23 of Form 1040A).

If you listed an amount on line 51, 52 or 55 of Form 1040, add those amounts to the amount from line 49 and fill in the total on line 1.

If you or your spouse paid federal income tax in 1983 for a year **before 1981**, add that amount to the amount on line 49 of Form 1040 or line 23 of Form 1040A and fill in the total on line 1.

If you did not list any subtractions (except your state refund) on line 5 of Form M-1, skip lines 2-6 of Schedule M-1B. Fill in the amount from line 1 of Schedule M-1B again on line 7 of Schedule M-1B.

If you did list a subtraction other than your state refund on line 5 of your joint Form M-1, fill in lines 2-7 of Schedule M-1B.

Lines 2 and 3. Fill in your joint federal adjusted gross income from line 32 of federal Form 1040 or line 14 of Form 1040A on line 2 and line 3, column B.

Line 4. If you subtracted amounts other than your state refund on line 5 of your joint Form M-1, you may not be able to deduct the full amount of your federal tax on line 1 of Schedule M-1B. Use the worksheet below to determine how much to list on line 4.

Lines 5-7. Follow the instructions on Schedule M-1B to fill in lines 5-7, column B.

If neither you nor your spouse made any payments of federal tax in 1981 or 1982 for a year **before 1981**, and neither you nor your spouse paid self-employment tax in 1983, you do not have to fill in the rest of Schedule M-1B. Fill in the amount from line 7, column B of Schedule M-1B on line 7, column B of your Form M-1.

If neither you nor your spouse made any payments of federal tax in 1981 or 1982 for a year **before 1981**, but you or your spouse did pay self-employment tax in 1983, skip lines 8-10 of Schedule M-1B and fill in lines 11-20 on the back of Schedule M-1B.

If you or your spouse made federal tax payments in 1981 or 1982 for a year **before 1981**, fill in lines 8-10 of Schedule M-1B. You will need your 1982 Schedule M-1B or M-1C to fill in lines 8-10 of your 1983 Schedule M-1B. If you or your spouse filed Short Form M-1A in 1982, you will need the worksheet on the bottom of page 5 of your **1982** M-1A instruction booklet to fill in lines 8-10 of your 1983 Schedule M-1B.

If you or your spouse received a federal tax refund in 1983 for a year **before 1981**, read Tax Bulletin 90, Your 1983 Federal Tax Deduction, before you fill in the rest of Schedule M-1B.

If you or your spouse filed an amended return or received an audit report or notice of correction from the Department of Revenue which changed the amounts you listed on your 1982 Schedule M-1B or M-1C after you filed your 1982 return, be sure to list the corrected amount on line 8 or line 9 of your 1983 Schedule M-1B.

If you or your spouse filed Schedule M-1B or Short Form M-1A in 1982, follow the instructions for line 8 below. If you or your spouse filed Schedule M-1C in 1982, skip line 8 and follow the instructions for line 9 below.

Line 8. If you filed a combined or joint 1982 Schedule M-1B, add the amounts on lines 10, 11 and 12, columns A and B of your 1982 Schedule M-1B. Fill in the total on line 8, column B of your 1983 Schedule M-1B.

If you filed separate 1982 Schedules M-1B, add the amounts on lines 10, 11 and 12 of your 1982 Schedule M-1B and your spouse's 1982 Schedule M-1B. Fill in the total on line 8, column B of your 1983 Schedule M-1B.

If you or your spouse filed Short Form M-1A in 1982, fill in the amount from line 7 or line 8 of the worksheet on the bottom of page 5 of the **1982** M-1A instruction booklet on line 8, column B of your 1983 Schedule M-1B.

WORKSHEET FOR LINE 4 OF SCHEDULE M-1B

Step 1. Add the amounts you listed on line 5 of your 1983 Form M-1 for:

Pensions, retirement and severance pay . . _____
Military pay . . . . . _____
U.S. bond interest . . . . . _____
Unemployment compensation . . . . . _____
Income from outside Minnesota received while not a Minnesota resident . . . . . _____
Any other income which the federal government taxes but Minnesota does not (except your state refund) . . . _____
Total from step 1 . . . . . _____

Step 2. Add the amounts you listed on lines 2 and 3 of your 1983 Form M-1 for:

Federal deduction for a married couple when both work . . . . . _____
IRA, SEP and Keogh plan deductions in excess of the amount allowed by Minnesota _____
Property, business, estate or trust losses . _____
Expenses you were allowed to subtract on your federal return but not on your Minnesota return (including ACRS) . . . _____
Total from step 2 . . . . . _____

Step 3. Compare the two totals.

If the total from step 2 is larger, fill in "none" on line 4 of Schedule M-1B.

If the total from step 2 is smaller, subtract it from the total from step 1. Fill in the remainder on line 4 of Schedule M-1B.

Line 9. If you filed a combined or joint 1982 Schedule M-1C, add the amounts on lines 15, 16, 24, 33, 34 and 41, columns A and B of your 1982 Schedule M-1C. Fill in the total on line 9, column B of your 1983 Schedule M-1B.

If you filed separate 1982 Schedules M-1C, add the amounts on lines 15, 16, 24, 33, 34 and 41 of your 1982 Schedule M-1C and your spouse's 1982 Schedule M-1C. Fill in the total on line 9, column B of your 1983 Schedule M-1B.

Line 10. Follow the instructions on Schedule M-1B to fill in line 10.

If neither you nor your spouse paid self-employment tax in 1983, fill in the amount from line 10, column B on line 7, column B of Form M-1. **Attach Schedule M-1B to your Form M-1.** Keep a copy of Schedule M-1B for your records. You will need it next year when you fill out Schedule M-1B.

If you or your spouse paid self-employment tax in 1983, fill in lines 11-20 on the back of Schedule M-1B.

▶ *If You Are Filing Separate Forms M-1* ◀

If you filed a joint 1983 federal return, follow the instructions under "If You Are Filing a Combined Form M-1" (page 9). Each of you should fill in the amount of your federal tax deduction from line 7 of Schedule M-1B on line 7 of your Form M-1. However, if you made federal tax payments in 1981 or 1982 for a year before 1981, fill in the amount from line 10 of Schedule M-1B on line 7 of your Form M-1. Also, if you paid self-employment tax in 1983, fill in the amount from line 20 of Schedule M-1B on line 7 of your Form M-1. **Attach a copy of Schedule M-1B to your Form M-1 and a copy to your spouse's Form M-1.**

LINE 8 YOUR MINNESOTA ADJUSTED GROSS INCOME

Subtract the amount on line 7 from the amount on line 6. Fill in the result on line 8. This is your Minnesota adjusted gross income.

LINE 9 DEDUCTIONS

The next step is to reduce your Minnesota adjusted gross income by the amount of your deductions. Deductions help offset the cost of certain expenses you had during the year.

There are two ways of taking deductions. You may either take a **standard deduction** or **itemize** your deductions.

If you choose to take the standard deduction, the amount you are allowed to deduct depends on the amount of your income. To determine your standard deduction, follow the directions in the section titled "Standard Deduction."

If you choose to itemize your deductions, you can deduct all or a part of certain expenses you paid or had withheld from your wages. To determine your itemized deductions, follow the directions in the section titled "Itemized Deductions."

Because of a law change made in 1983, your Minnesota itemized deductions will be your federal itemized deductions with a few exceptions.

You can still itemize your deductions on your Minnesota return even if you have taken the standard deduction on your federal return.

> You will pay less tax by choosing the method which gives you the higher amount of deductions to list on line 9.

If you are married, both spouses must use the same method of taking deductions. If one spouse itemizes deductions, the other spouse must also itemize deductions. If one spouse takes the standard deduction, the other must also take the standard deduction. This rule applies even if you file separate returns.

STANDARD DEDUCTION

If your Minnesota adjusted gross income on line 8 is less than $22,680, multiply the amount on line 8 by 0.10 (10%). Fill in the result on line 9 of your form.

If your adjusted gross income is $22,680 or more, fill in $2,268 on line 9. (The maximum standard deduction is $2,268.)

If you are married and filing a combined return, you and your spouse should figure your standard deductions separately based on the amount you each listed on line 8. Fill in the wife's standard deduction (10% of line 8, column A or $2,268, whichever is less) on line 9, column A. Fill in the husband's standard deduction (10% of line 8, column B or $2,268, whichever is less) on line 9, column B.

> If you take the standard deduction, skip the next section of the instructions and turn to the section titled "Your Minnesota Taxable Income" on page 15.

ITEMIZED DEDUCTIONS

If you are married, in most cases your total tax will be less if you file a combined return instead of separate returns.

If you file a combined return, you may split the total amount of your deductions between you any way you wish. If you divide the dollar amount of your deductions according to the instructions below, each of your incomes will generally be taxed at the lowest possible rates.

1) Use as much of the amount of deductions as is necessary to reduce the higher income so that it is the same as the lower income, or as close to the lower income as possible.
2) If there is an amount left over, divide the remaining amount equally between both spouses so that the resulting incomes are as nearly equal as possible.

If one spouse takes all the itemized deductions, the other spouse must write "none" on line 9.

If you file separate returns, you must separate your expenses and list your own itemized deductions on your separate Form M-1. Those expenses paid by the wife from her funds must be deducted on her return. Those expenses paid by the husband from his funds must be deducted on his return.

If you and your spouse paid any joint or family expenses from joint funds, such as from a joint checking account, you can divide the joint expenses and list them on your separate returns in any way you wish.

Determining Minnesota Itemized Deductions

The amount of itemized deductions you can deduct on line 9 of your Form M-1 will be determined on lines 23-30 on the back of Form M-1.

> Since Minnesota itemized deductions now begin with the amount from line 26 of federal Schedule A, you must attach a copy of that schedule if you itemize deductions on Form M-1.

If you did not itemize deductions on your federal return, you will need to fill out a federal Schedule A using the federal instructions to figure out what your federal itemized deductions would have been.

If you were not a Minnesota resident for all of 1983, read the section titled "Determining Minnesota Itemized Deductions for Nonresidents and Part-year Residents" on page 13 to determine the amount to list on line 23 of Form M-1.

If you were a Minnesota resident for all of 1983, fill in the amount from line 26 of federal Schedule A on line 23 on the back of Form M-1.

Your federal itemized deductions may include some deductions which you are not allowed to deduct on your Minnesota return. There may also be other deductions which are not allowed on your federal return that you are allowed to deduct on your Minnesota return.

To determine your Minnesota itemized deductions, read the instructions below and fill in lines 24-30 on the back of Form M-1. Then fill in the amount from line 30 on line 9 on the front of your return.

Deductions Not Allowed

The following sections explain the federal deductions which are not allowed for Minnesota.

State Income Taxes

The amount of income taxes you paid to Minnesota or another state which you listed on line 8 of federal Schedule A is not allowed as a deduction on your Minnesota return. Fill in the amount from line 8 of federal Schedule A on line 24 of your Form M-1.

Contributions

If you listed an amount on line 20 of your federal Schedule A, you may not be able to deduct all of that amount on your Minnesota return. The amount allowed as a deduction for contributions on your Minnesota return can be no more than 30% of your Minnesota gross income (line 6 of Form M-1). If your contributions were made to veterans' or fraternal organizations only, you are allowed no more than 20% of your Minnesota gross income as your Minnesota deduction. No carryover of contributions from prior years is allowed.

Other Subtractions from Federal Itemized Deductions

If you received a Minnesota **property tax refund** in 1983, the amount you listed on line 9 of federal Schedule A for real estate taxes should have been the amount of real estate taxes paid on your home less the amount of the property tax refund. If you did not subtract your property tax refund from your real estate tax when you listed your federal deduction, you must do so now. Fill in the amount of the property tax refund you received in 1983 on line 25 and write "1982 property tax refund" to the left of line 25.

If you included an amount on line 15 of federal Schedule A for **investment interest expense** which was a carryover from a tax year beginning before January 1, 1981, fill in the amount of the interest expense on line 25 and write "Investment interest expense" to the left of line 25.

Additional Itemized Deductions Allowed

The following sections explain the deductions which Minnesota allows in addition to federal itemized deductions.

Tuition, Transportation and Nonreligious Textbooks for Dependents

You can deduct up to $500 of the expenses you paid for tuition, transportation and nonreligious textbooks for each dependent child you have in grades kindergarten through six, and up to $700 for each dependent child you have in grades seven through twelve who attends school in Minnesota, North Dakota, South Dakota, Wisconsin or Iowa.

If you have children attending a private or parochial school, you can include the amounts you spent for equipment and nonreligious instructional materials only if they are used for a subject commonly taught in the public schools.

Fill in the amount which you are allowed to deduct on line 28 of Form M-1.

You can deduct:

Tuition the school charges for private tutoring or summer school classes.

Rental fees for musical instruments, but not the purchase price if you buy instead of rent.

Expenses for required supplies for courses such as shop, home economics and art.

Expenses for required clothing for physical education classes.

Expenses for driver's education if taken for course credit.

You cannot deduct:

Expenses for your child to attend such extracurricular activities as sports, music, drama or speech.

Expenses you paid for your children to attend nursery schools or pre-kindergarten classes, or to attend schools after they have graduated from high school.

Expenses for your children to attend schools operated for a

profit. To determine if the school is operated for a profit, you can ask the school administration.

The cost of special uniforms for choir or for school.

The cost of driving your children to school yourself.

State Estate Taxes

If you included on your Minnesota return any income which was also subject to estate tax, you may list on line 29 of Form M-1 any state estate or inheritance tax which applies to that income.

Adoption Expenses

If you adopted a child in 1983 but were not allowed to deduct any of the adoption expenses on line 24 of federal Schedule A, you can deduct up to $1,250 for certain expenses you paid in connection with adopting the child on line 29 of Form M-1.

You can deduct attorney fees, court costs, fees you paid to adoption agencies and fees paid to obtain documents required for the adoption.

If you paid adoption expenses for a child during more than one year, you must deduct the adoption expenses in the year that you paid them. The total deduction for all years can be no more than $1,250 for each child you adopted.

You cannot deduct the cost of food, clothing, lodging or medical care you provided for the child as an adoption expense. However, you may be able to take a dependent credit for the child even before the adoption is final. You may include the cost of food, clothing, lodging and medical care you provided when determining if the child qualifies as your dependent. Read "Credit for Your Dependents" on page 15.

Do not list any adoption expenses which were already listed on your federal Schedule A.

If you were a Minnesota resident for all of 1983, skip the next section for nonresidents and part-year residents and turn to the section titled "Your Minnesota Taxable Income" on page 15.

Determining Minnesota Itemized Deductions for Nonresidents and Part-year Residents

If you received income from sources outside Minnesota while you were not a resident, you may not be able to list your total federal itemized deductions on line 23 of Form M-1. Some of your federal itemized deductions will be allowed in full, others will be disallowed in full and the remaining deductions will be allowed based on how much of your income is taxed by Minnesota. Use the guidelines below to figure which of your federal itemized deductions should be listed on line 23 of Form M-1.

Nonresidents

Separate your federal itemized deductions into the following three groups:

Group A should include:

taxes (other than income taxes) you paid to the state of Minnesota or a local unit of government (city, county or school district) in Minnesota, and

expenses directly related to income taxed by Minnesota.

These expenses can be included in full on line 23 of Form M-1.

Group B should include:

state and local income taxes (line 8 of federal Schedule A),

expenses directly related to income not taxed by Minnesota, and

contributions carryover from prior years.

None of the expenses in this group can be included on line 23 of Form M-1.

Group C should include:

medical and dental expenses (from line 7 of federal Schedule A),

contributions made in 1983;

casualty and theft loss(es) (from line 21 of federal Schedule A), and

expenses not directly related to any certain income or property such as interest expense on credit cards and charge accounts (from line 14 of federal Schedule A), sales tax (from lines 10a and 10b of federal Schedule A) and tax return preparation fee (from line 23 of federal Schedule A).

Follow the instructions below to determine how much of the Group C expenses should be listed on line 23 of Form M-1:

1) Add your Minnesota gross income from line 6 of Form M-1 and the total of the nonresident subtractions you included on line 5 of Form M-1.

2) Add the amounts you included on line 3 of Form M-1 for property, business, estate or trust losses from sources outside Minnesota.

3) Subtract the total of step 2 from the total of step 1.

   Compare the result from step 3 with your Minnesota gross income (line 6 of Form M-1).

   If the result from **step 3 is less than or equal to** your Minnesota gross income, stop here. You may list the full amount of those federal itemized deductions included in Group C on line 23 of Form M-1.

   If the result from **step 3 is greater** than your Minnesota gross income, go on to steps 4-6 below.

4) Divide your Minnesota gross income by the result from step 3. The answer is the percentage of those federal itemized deductions in Group C that you can include on line 23 of Form M-1.

5) Multiply the total of the federal itemized deductions in Group C by the percentage from step 4.

6) Add the result from step 5 to the amount of federal itemized deductions included in Group A. This is the total amount of your federal itemized deductions

which you should list on line 23 of Form M-1.

If you are a nonresident, skip the section titled "Part-year Residents" below and go on to "Deductions Not Allowed".

Part-year Residents

If you listed an amount for **medical and dental expenses** on line 7 of federal Schedule A or an amount for **casualty or theft loss(es)** on line 21 of federal Schedule A, follow steps 1-4 of the instructions for nonresidents on page 13 to determine how much of those amounts to include on line 23 of Form M-1. (If **all** of your medical and dental expenses or **all** of your casualty and theft losses occurred while you were a Minnesota resident, you can list all of those expenses or losses on line 23 of Form M-1.) Follow the instructions below to determine how much of your other federal itemized deductions to include on line 23.

If you paid **taxes (other than income taxes)** to the state of Minnesota or to a local unit of government (city, county or school district) in Minnesota and if the taxes were included on your federal Schedule A, you can include the full amount of those taxes on line 23 of Form M-1.

If you listed an amount for **state and local income tax** on line 8 of federal Schedule A or an amount for **contributions carryover** from an earlier year on line 19 of federal Schedule A, you cannot include any of those amounts on line 23 of Form M-1.

Separate the **remaining expenses** you listed on federal Schedule A into two groups: those you had while you were a Minnesota resident and those you had while you were not a resident.

You may include all of the expenses you had while you were a Minnesota resident on line 23 of Form M-1.

Whether you can deduct any of the expenses you had while you were not a resident depends on the amount of income you received from Minnesota sources while you were not a resident.

If you had no Minnesota income while you were a nonresident, you cannot deduct any of the expenses you had during that time.

If you had Minnesota income while you were a nonresident:

1) Divide the Minnesota income you received while you were not a resident by the total amount of all the income you received while not a resident. The answer is the percentage of your nonresident expenses that you can deduct.
2) Multiply your total nonresident expenses by the percentage from step 1.
3) Add the result from step 2 to the total of the expenses you had while a Minnesota resident and the amounts you determined can be included on your Minnesota return for medical and dental expenses, taxes (other than income tax) paid to the state of Minnesota or its local units of government and casualty or theft loss(es). This is the total amount of your federal itemized deductions which you should list on line 23 of Form M-1.

Deductions Not Allowed

The amount of federal itemized deductions you listed on line 23 of Form M-1 may still include some deductions which you are not allowed to deduct on your Minnesota return. There may also be other deductions which are not allowed on your federal return that you may be allowed to deduct on your Minnesota return.

State Income Taxes

Since the federal itemized deduction for nonresidents and part-year residents which are listed on line 23 of Form M-1 do not include any state income taxes, fill in "none" on line 24 of Form M-1.

Contributions

If you included an amount for contributions in the amount you listed on line 23 of Form M-1, that amount may be more than the Minnesota limitation for contributions. To determine if you must list an amount for excess charitable contributions on line 25 of Form M-1, follow the steps below.

1) Multiply your Minnesota gross income (line 6 of Form M-1) by 0.30 (30%). (If the contributions you included on line 23 of Form M-1 were made to veterans' and fraternal organizations only, multiply your Minnesota gross income by 0.20 (20%) instead.)

   Compare the amount of contributions included on line 23 of Form M-1 to the result from step 1.

   If the result from **step 1 is greater** than the amount of contributions included on line 23 of Form M-1, you are allowed the full amount of those contributions on your Minnesota return. Fill in "none" on line 25 of Form M-1.

   If the amount of **contributions** included on line 23 of Form M-1 **is greater** than the result from step 1, go on to **step 2.**

2) Subtract the result from step 1 from the amount of contributions included on line 23 of Form M-1. The result is the amount of those contributions which must be listed on line 25 of Form M-1.

Other Subtractions from Federal Itemized Deductions

Read about the other subtractions from federal itemized deductions in the section for Minnesota residents on page 12. If the amount you listed on line 23 of Form M-1 includes those types of deductions, follow the instructions for residents to subtract those amounts from your federal itemized deductions.

Additional Itemized Deductions Allowed

Read about the additional itemized deductions allowed in the section for Minnesota residents on page 12. If you had any of those types of expenses, you may include all or part of those expenses on lines 28 and 29 of Form M-1.

If you are a **nonresident** who had those types of expenses, multiply the total of each type of expense by the same per-

centage you determined in step 4 for nonresidents on page 13. List the result(s) on line 28 or 29. (If you were allowed to list on line 23 of your Form M-1 the full amount of those federal itemized deductions included in Group C, you can also list the full amount of the additional expenses allowed by Minnesota.)

If you are a **part-year resident** who had those types of expenses, you can deduct all of those expenses you had while you were a resident. If you had Minnesota income while you were not a resident, multiply the total of each type of those expenses you had while you were not a resident by the same percentage you determined in step 1 for part-year residents on page 14. List the result(s) on line 28 or 29.

LINE 10 YOUR MINNESOTA TAXABLE INCOME

Subtract your standard deduction or the total of your Minnesota itemized deductions on line 9 from the amount on line 8. Fill in the result on line 10. This is your Minnesota taxable income.

LINE 11 AMOUNT FROM TAX TABLE

Turn to the tax table on pages 23 and 24 of this booklet.

If the amount on line 10 of your form is less than $40,000, read down the columns in the table to find the bracket which includes your income from line 10. Fill in on line 11 the tax shown to the right of your income bracket.

If the amount on line 10 is $40,000 or more, use the worksheet at the bottom of page 24 to determine your tax. Fill in your tax on line 11.

Lump-sum distribution. If you received a lump-sum distribution from a qualified pension plan, retirement plan or profit sharing plan and you used the 10-year averaging method on federal Form 4972 to determine the federal tax due, use Form 4972 and Minnesota Schedule M-1LS to figure the amount of Minnesota tax on the lump-sum distribution. Add the result to the amount from the tax table and fill in the total on line 11. Also write "Tax from Schedule M-1LS" to the left of line 11.

LINE 12 COMBINED RETURN

If you are married and filing a combined return, add the tax amounts on line 11, columns A and B. Fill in the total on line 12. This is your combined tax.

DETERMINING YOUR CREDITS

The next step is to determine whether you are eligible for any credits. There are two types of credits.

Credits before tax. You must subtract these credits from your tax on line 12 in order to determine the amount of your 1983 income tax. Credits before tax reduce or eliminate your tax. If the total of your credits before tax is greater than your tax, you cannot get a refund of any amount left over.

Credits after tax. You subtract this type of credit after you have determined your 1983 income tax. You can get a refund of any amount that is left over.

LINE 13 CREDITS BEFORE TAX

There are six credits before tax: the credit for you, your spouse and dependents; the homemaker credit; the credit for income tax paid to other states; the political contribution credit; the residential energy credit; and the research and development credit.

To determine which credits you are eligible to use, read the instructions below. Then turn to the back of your income tax form and fill in the section titled "Credits Before Tax." Add the amounts you list on lines 36-40 and fill in the total on line 41. Also fill in the total of your Credits Before Tax on line 13 on the front of your form.

Credit for You

Check the first box and any other box on line 31 on the back of the form that applies to you. You can check the "65 or over" box if you were 65 or over on or before December 31, 1983. On line 31, fill in the number of boxes you checked.

Credit for Spouse

If you are married, check the first box and any other box on line 32 on the back of the form that applies to your spouse. You can check the "65 or over" box if your spouse was 65 or over on or before December 31, 1983. On line 32, fill in the number of boxes you checked.

If you file separate returns, the two of you may split the total credits for you and your spouse in any manner you wish. You cannot divide the other credits.

Credit for Your Dependents

You may be able to list dependents on your Minnesota return that you were not permitted to list on your federal return.

Here are the rules for determining whom you can list on your Minnesota return as your dependent:

A person does not have to be related to you to be your dependent.

A person is your dependent if you provide more than 50 percent of that person's support. Providing support means giving or paying for things like food, clothing, housing, medical care and education, or paying child support. To determine the value of housing you are providing for a person, figure what it would cost to rent similar housing. If you are paying the rent for someone, use that amount.

If you are providing support to a mentally ill, mentally retarded or physically handicapped person who is being cared for in a state institution in Minnesota, you do not have to include any amounts spent by the state for the care of that person in determining whether that person qualifies as your dependent.

> Even if a person is your dependent, that person may list on his or her own return any credits to which he or she is entitled.

Write the names and ages of your dependents on line 33. Fill in the total number of your dependents to the right of their names and ages.

Additional Credit for Blind, Deaf or Quadriplegic Dependents

If any of the dependents you listed on line 33 are blind, deaf or quadriplegic, you get extra credit. Put the number of dependents in each box that applies to them on line 34. For example: if you have one blind dependent, put "1" in the box marked "Blind." If you have a dependent who is blind and deaf, put "1" in the box marked "Blind" and "1" in the box marked "Deaf."

Add the number of additional credits for dependents and fill in the total on line 34.

Total Credits for You, Your Spouse and Dependents

Add the numbers on lines 31-34. Fill in the total on line 35.

Use this table to determine how much to list on line 36.

If the number on line 35 is:	1	2	3	4	5	6	7	8
Fill in this amount on line 36:	$68	$136	$204	$272	$340	$408	$476	$544

If the number on line 35 is 9 or over, multiply that number by $68 and fill in the result on line 36.

Nonresidents. You may not be entitled to the full dollar amount of the credits for you, your spouse and dependents described above. To determine how much you are entitled to, follow steps 1 through 4 in the section titled "Nonresidents" on page 13 of this booklet. Then multiply the amount of your credits from the table by the result you got in step 4. If the amount you get is greater than $5, fill in the amount on line 36. If it is $5 or less, fill in $5 on line 36.

Part-year Residents. You are entitled to the full dollar amount of the credits for you, your spouse and dependents even though you did not live in Minnesota all year.

Homemaker Credit

If you had a child age 12 or younger in 1983 and if the amount you listed on line 1 on the front of your form is $25,000 or less, you may be entitled to the $50 homemaker credit.

If you are married, you must file a joint or combined return to apply for this credit. If you are filing a combined return, the total of the amounts on line 1 can be no more than $25,000.

To be entitled to this credit, either you or your spouse must have been unemployed for the entire year in order to stay home and care for the child. If the parent who cared for the child was self-employed or worked for someone else while at home, you are not entitled to this credit.

If you are entitled to this credit, fill in $50 on line 37. No matter how many children you have, fill in $50.

Credit for Income Tax Paid to Other States

If you were a Minnesota resident for all or part of 1983 and you paid income tax to another state or to a Canadian province, you may be entitled to a credit for the tax on your Form M-1. You are entitled to this credit only if both states taxed the same income.

You are not entitled to a credit for tax paid to the Canadian national government.

If you are entitled to this credit, figure your credit on Schedule M-1CR. Fill in the amount of your credit on line 38 of your return. Attach Schedule M-1CR and a copy of the return you filed with the other state or province to your return.

Part-year Residents. Follow the instructions for Minnesota residents using the income received while you were a resident to fill in line 2 of Schedule M-1CR. Fill in the amount from line 10 of Schedule M-1CR on line 38 of your income tax return.

Minnesota Residents Working in Wisconsin or North Dakota. If you are a Minnesota resident who earned wages in Wisconsin or North Dakota, you can get a refund of the tax your employer withheld and paid to Wisconsin or North Dakota. To get your refund, you must file a return with the state of Wisconsin or North Dakota.

Write to the Wisconsin Department of Revenue, P.O. Box 8903, Madison, Wisconsin 53708, or to the Tax Commissioner, State Capitol, Bismarck, North Dakota 58505 for more information.

Political Contribution Credit

You may be entitled to this credit if you made a cash contribution in 1983 to: a candidate for U.S. President, Vice President, Senate, or House of Representatives; a candidate for Minnesota's governor, lieutenant governor, attorney general, secretary of state, treasurer, auditor or legislature; a candidate for election as a judge in Minnesota; or the Independent-Republican party or the Democratic-Farmer-Labor party.

You can take this credit only if the candidate (other than a candidate for a judicial or federal office) signed an agreement with the Minnesota Ethical Practices Board to limit campaign spending. If you do not know if the candidate signed this agreement, write the Department of Revenue.

This credit does not apply to contributions to: candidates for local public offices in Minnesota such as mayor, city council, county board, other city or county offices or school boards; political parties numbered 51 through 63 on page 4 of this booklet; political action committees; or any other political cause or caucus which is not a unit of the Independent-Republican party or the Democratic-Farmer-Labor party.

If you are single or if you are married and filing separate returns, you can use half of the amount of your contribution as your credit, up to $50. If your contribution was less than $100, fill in half of your contribution on line 39. If your contribution was $100 or more, fill in $50.

If you are married and filing a combined or joint return, add your contribution and your spouse's contribution. You can use half of the amount of your combined contribution as your credit, up to $100. If your combined contribution was

less than $200, fill in half of your contribution on line 39. If your combined contribution was $200 or more, fill in $100.

Residential Energy Credit

You may be entitled to this credit if you installed a passive or active solar or wind energy system, built an earth-sheltered home or bought biomass conversion equipment.

Renters and homeowners are entitled to this credit.

This credit is not the same as the federal energy credit. It does not apply to such expenses as installing insulation or storm windows or doors.

To determine the amount of your credit, complete Schedule REC and fill in the amount of the credit on line 40. Attach Schedule REC to your return.

Pollution Control Credit Carryover

The Minnesota pollution control credit was eliminated for 1983 and later years.

However, if you were entitled to a pollution control credit or feedlot pollution control credit on your 1982 Minnesota income tax return which was not used because it was greater than your 1982 income tax, the credit may be carried forward to 1983. If the credit is not entirely used on your 1983 return, you can carry the remaining amount to the three following years.

In the space to the left of line 41, write "Pollution Control Credit Carryover" and list the amount of the credit. Include the credit in your total on line 41. Attach a schedule showing how you figured your carryover of unused credit.

Research and Development Credit

You may be entitled to this credit if you paid or incurred research and experimental expenses in your trade or business and the research was conducted in Minnesota.

To determine the amount of your credit, complete Schedule RD. In the space to the left of line 41, write "Research and Development Credit" and list the amount of the credit. Include the credit in your total on line 41. Attach Schedule RD to your return.

LINE 14 YOUR 1983 INCOME TAX

To determine the actual amount of tax on your 1983 income, compare the amounts on lines 12 and 13.

If the amount on line 13 is greater than the amount on line 12, the credits you already have are enough to eliminate your tax. Write "none" on line 14 and go on to the instructions for line 15.

If the amount on line 12 is greater than the amount on line 13, you may be eligible to use the low income alternative tax to reduce or eliminate the amount of tax you would otherwise have to pay.

LOW INCOME ALTERNATIVE TAX

You are eligible to use the low income alternative tax if:

you are not someone else's dependent (read the rules for determining who is a dependent on page 15), and

the amount on line 4 is less than $20,000 (if you are married and filing separate or combined returns, the total of both line 4 amounts must be less than $20,000).

> You are not eligible to use the low income alternative tax if you are someone else's dependent, even if that person does not claim you as a dependent on his or her income tax return.

If you meet these eligibility requirements, you have a choice of two methods for determining the tax amount to list on line 14:

1) Subtract the amount on line 13 from the amount on line 12, or
2) Determine your low income alternative tax by filling out the worksheet on the top of page 18. If you are married and filing separate returns, use the total income and payments you and your spouse received when you fill in lines 1-6 of the worksheet. However, only one of you may use the low income alternative tax on your income tax form.

Compare the results you get from these two methods.

If the result from subtracting line 13 from line 12 is lower, fill in that amount on line 14.

If the result from the worksheet is lower, fill in that amount on line 42 on the back of your form and on line 14 on the front of your form. Also list your household income from line 7 of your worksheet in the space next to line 42.

Minimum Tax on Preference Items. If you had to list an alternative minimum tax for preference items on line 51 of your 1983 federal Form 1040, you must complete Schedule M-1MT. Fill in the tax from Schedule M-1MT on line 14 of Form M-1. Write "Tax from Schedule M-1MT" to the left of line 14 on Form M-1.

LINE 15 1983 SURTAX

Your 1983 income tax on line 14 is subject to a temporary surtax. To determine the amount of your surtax, multiply the amount on line 14 by 0.10 (10%). Fill in the result on line 15.

LINE 16 TOTAL 1983 INCOME TAX

Add lines 14 and 15 and fill in the total on line 16. This is your total 1983 income tax.

LINE 17 MINNESOTA NONGAME WILDLIFE FUND

You can donate money to help conserve and protect Minnesota's nongame wildlife (wildlife we do not hunt). For example, your donation will be used to promote the survival of bluebirds, restore trumpeter swans and peregrine falcons to Minnesota, preserve heron colonies and protect loons and bald eagles.

To contribute to this fund, fill in the amount you wish to contribute on line 17. Your contribution must be at least $1. Your contribution will reduce your refund or increase the amount you owe.

State law provides that money donated to this fund will

LOW INCOME ALTERNATIVE TAX WORKSHEET

1 Federal adjusted gross income from line 1 of your Form M-1 plus any amount you listed for farm loss on line 3 of your Form M-1 . . . . . 1 _____.____

2 Social security payments (include amounts deducted for Medicare) . . . . . 2 _____.____

3 Welfare payments (include AFDC payments) . . . . . 3 _____.____

4 Unemployment payments not included in line 1 . . . . . 4 _____.____

5 Worker's compensation, veterans payments, railroad retirement payments (include amounts deducted for Medicare) and all other pension and annuity payments not included in line 1 . . . . . 5 _____.____

6 Nontaxable interest, deduction for a married couple when both work, dividend exclusion, capital gains deductions and any other nontaxable income not included in lines 1 through 5 . . . . . 6 _____.____

7 Total household income (add lines 1 through 6) . . . . . 7 _____.____

If the amount on line 7 is $20,400 or more, skip lines 8 and 9. You will not benefit by using the Low Income Alternative Tax. Subtract line 13 from line 12 of Form M-1 and fill in the result on line 14.

8 Total household members (you, your spouse and the number of dependents you listed on line 33 of your Form M-1) . . . . . 8 _____

9 Low Income Alternative Tax (from the tables on pages 19 and 20) Fill in this amount on line 42 of your Form M-1 . . . . . 9 _____.____

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be used only for the management of non-game wildlife projects.

For more information, write to the "Nongame Wildlife Fund," Department of Natural Resources, Box 7, Centennial Office Building, 658 Cedar Street, St. Paul, Minnesota 55155.

Your donation will be deductible on next year's income tax return as a charitable contribution if you itemize your deductions.

LINE 18 TOTAL

Add the amounts on lines 16 and 17. Fill in the total on line 18.

LINE 19 CREDITS AFTER TAX

There are four credits after tax: the credit for Minnesota income tax withheld in 1983; the credit for 1983 estimated tax payments; the Minnesota child and dependent care credit; and the gasoline and special fuel tax credit.

To determine if you can use any of these credits to reduce your tax or to get a refund, read the sections below. Then turn to the back of your form and fill in the section titled "Credits After Tax." Add the amounts you list on lines 43-46 and fill in the total on line 47. Also fill in the total on line 19 on the front of your form.

Reminder: You cannot claim your property tax refund as a credit on your income tax return. All 1983 property tax refunds will be made as separate payments.

Minnesota Income Tax Withheld in 1983

List the Minnesota income tax withheld from your wages in 1983 on line 43.

If you are single, or if you are married and filing separate returns, look at the 1983 Wage and Tax Statement, W-2 form, you received from your employer and find the amount of Minnesota income tax that was withheld from your wages. If you received more than one W-2 form for 1983, add the amount shown on each W-2 form. Fill in the total on line 43 on the back of your form. Be sure to attach a copy of each of your W-2 forms to your return.

If you are married and filing separate returns, you may not include any of the income tax withheld from your spouse's wages on your return.

If you are married and filing a combined or joint return, add the amounts of Minnesota income tax that were withheld from the wages of both spouses. Fill in the total on line 43. Be sure to attach a copy of each of your W-2 forms to your return.

Do not include:

Minnesota income tax withheld from anyone else's wages.

Federal income tax withheld from your wages.

Income tax withheld by any other state.

FICA (social security) tax withheld.

City income tax withheld from your wages.

Minnesota income tax withheld from your wages for a year before 1983.

Balance due on your 1982 return or any amended return.

Payments of 1983 estimated tax.

Payments on 1983 Estimated Tax

You are entitled to a credit if you made Minnesota estimated tax payments for 1983. To determine the amount of your

LOW INCOME ALTERNATIVE TAX TABLES

If your Household Income on line 7 of your worksheet is		and the number on line 8 is					
		1	2	3	4	5	6 & over
		Your Low Income Alternative Tax is					
at least	but less than						
0	5,800	0	0	0	0	0	0
5,800	5,900	8	0	0	0	0	0
5,900	6,000	23	0	0	0	0	0
6,000	6,100	38	0	0	0	0	0
6,100	6,200	53	0	0	0	0	0
6,200	6,300	68	0	0	0	0	0
6,300	6,400	83	0	0	0	0	0
6,400	6,500	98	0	0	0	0	0
6,500	6,600	113	0	0	0	0	0
6,600	6,700	128	0	0	0	0	0
6,700	6,800	143	0	0	0	0	0
6,800	6,900	158	0	0	0	0	0
6,900	7,000	173	0	0	0	0	0
7,000	7,100	188	0	0	0	0	0
7,100	7,200	203	0	0	0	0	0
7,200	7,300	218	0	0	0	0	0
7,300	7,400	233	0	0	0	0	0
7,400	7,500	248	8	0	0	0	0
7,500	7,600	263	23	0	0	0	0
7,600	7,700	278	38	0	0	0	0
7,700	7,800	293	53	0	0	0	0
7,800	7,900	308	68	0	0	0	0
7,900	8,000	323	83	0	0	0	0
8,000	8,100	338	98	0	0	0	0
8,100	8,200	353	113	0	0	0	0
8,200	8,300	368	128	0	0	0	0
8,300	8,400	383	143	0	0	0	0
8,400	8,500	398	158	0	0	0	0
8,500	8,600	413	173	0	0	0	0
8,600	8,700	428	188	0	0	0	0
8,700	8,800	443	203	0	0	0	0
8,800	8,900	458	218	8	0	0	0
8,900	9,000	473	233	23	0	0	0
9,000	9,100	488	248	38	0	0	0
9,100	9,200	503	263	53	0	0	0
9,200	9,300	518	278	68	0	0	0
9,300	9,400	533	293	83	0	0	0

If your Household Income on line 7 of your worksheet is		and the number on line 8 is					
		1	2	3	4	5	6 & over
		Your Low Income Alternative Tax is					
at least	but less than						
9,400	9,500	548	308	98	0	0	0
9,500	9,600	563	323	113	0	0	0
9,600	9,700	578	338	128	0	0	0
9,700	9,800	593	353	143	0	0	0
9,800	9,900	608	368	158	0	0	0
9,900	10,000	623	383	173	0	0	0
10,000	10,100	638	398	188	8	0	0
10,100	10,200	653	413	203	23	0	0
10,200	10,300	668	428	218	38	0	0
10,300	10,400	683	443	233	53	0	0
10,400	10,500	698	458	248	68	0	0
10,500	10,600	713	473	263	83	8	0
10,600	10,700	728	488	278	98	23	0
10,700	10,800	743	503	293	113	38	0
10,800	10,900	758	518	308	128	53	0
10,900	11,000	773	533	323	143	68	0
11,000	11,100	788	548	338	158	83	8
11,100	11,200	803	563	353	173	98	23
11,200	11,300	818	578	368	188	113	38
11,300	11,400	833	593	383	203	128	53
11,400	11,500	848	608	398	218	143	68
11,500	11,600	863	623	413	233	158	83
11,600	11,700	878	638	428	248	173	98
11,700	11,800	893	653	443	263	188	113
11,800	11,900	908	668	458	278	203	128
11,900	12,000	923	683	473	293	218	143
12,000	12,100	938	698	488	308	233	158
12,100	12,200	953	713	503	323	248	173
12,200	12,300	968	728	518	338	263	188
12,300	12,400	983	743	533	353	278	203
12,400	12,500	998	758	548	368	293	218
12,500	12,600	1,013	773	563	383	308	233
12,600	12,700	1,028	788	578	398	323	248
12,700	12,800	1,043	803	593	413	338	263
12,800	12,900	1,058	818	608	428	353	278
12,900	13,000	1,073	833	623	443	368	293
13,000	13,100	1,088	848	638	458	383	308

LOW INCOME ALTERNATIVE TAX TABLES

If your Household Income on line 7 of your worksheet is		and the number on line 8 is					
		1	2	3	4	5	6 & over
		Your Low Income Alternative Tax is					
at least	but less than						
13,100	13,200	1,103	863	653	473	398	323
13,200	13,300	1,118	878	668	488	413	338
13,300	13,400	1,133	893	683	503	428	353
13,400	13,500	1,148	908	698	518	443	368
13,500	13,600	1,163	923	713	533	458	383
13,600	13,700	1,178	938	728	548	473	398
13,700	13,800	1,193	953	743	563	488	413
13,800	13,900	1,208	968	758	578	503	428
13,900	14,000	1,223	983	773	593	518	443
14,000	14,100	1,238	998	788	608	533	458
14,100	14,200	1,253	1,013	803	623	548	473
14,200	14,300	1,268	1,028	818	638	563	488
14,300	14,400	1,283	1,043	833	653	578	503
14,400	14,500	1,298	1,058	848	668	593	518
14,500	14,600	1,313	1,073	863	683	608	533
14,600	14,700	1,328	1,088	878	698	623	548
14,700	14,800	1,343	1,103	893	713	638	563
14,800	14,900	1,358	1,118	908	728	653	578
14,900	15,000	1,373	1,133	923	743	668	593
15,000	15,100	1,388	1,148	938	758	683	608
15,100	15,200	1,403	1,163	953	773	698	623
15,200	15,300	1,418	1,178	968	788	713	638
15,300	15,400	1,433	1,193	983	803	728	653
15,400	15,500	1,448	1,208	998	818	743	668
15,500	15,600	1,463	1,223	1,013	833	758	683
15,600	15,700	1,478	1,238	1,028	848	773	698
15,700	15,800	1,493	1,253	1,043	863	788	713
15,800	15,900	1,508	1,268	1,058	878	803	728
15,900	16,000	1,523	1,283	1,073	893	818	743
16,000	16,100	1,538	1,298	1,088	908	833	758
16,100	16,200	1,553	1,313	1,103	923	848	773
16,200	16,300	1,568	1,328	1,118	938	863	788
16,300	16,400	1,583	1,343	1,133	953	878	803
16,400	16,500	1,598	1,358	1,148	968	893	818
16,500	16,600	1,613	1,373	1,163	983	908	833
16,600	16,700	1,628	1,388	1,178	998	923	848
16,700	16,800	1,643	1,403	1,193	1,013	938	863

If your Household Income on line 7 of your worksheet is		and the number on line 8 is					
		1	2	3	4	5	6 & over
		Your Low Income Alternative Tax is					
at least	but less than						
16,800	16,900	1,658	1,418	1,208	1,028	953	878
16,900	17,000	1,673	1,433	1,223	1,043	968	893
17,000	17,100	1,688	1,448	1,238	1,058	983	908
17,100	17,200	1,703	1,463	1,253	1,073	998	923
17,200	17,300	1,718	1,478	1,268	1,088	1,013	938
17,300	17,400	1,733	1,493	1,283	1,103	1,028	953
17,400	17,500	1,748	1,508	1,298	1,118	1,043	968
17,500	17,600	1,763	1,523	1,313	1,133	1,058	983
17,600	17,700	1,778	1,538	1,328	1,148	1,073	998
17,700	17,800	1,793	1,553	1,343	1,163	1,088	1,013
17,800	17,900	1,808	1,568	1,358	1,178	1,103	1,028
17,900	18,000	1,823	1,583	1,373	1,193	1,118	1,043
18,000	18,100	1,838	1,598	1,388	1,208	1,133	1,058
18,100	18,200	1,853	1,613	1,403	1,223	1,148	1,073
18,200	18,300	1,868	1,628	1,418	1,238	1,163	1,088
18,300	18,400	1,883	1,643	1,433	1,253	1,178	1,103
18,400	18,500	1,898	1,658	1,448	1,268	1,193	1,118
18,500	18,600	1,913	1,673	1,463	1,283	1,208	1,133
18,600	18,700	1,928	1,688	1,478	1,298	1,223	1,148
18,700	18,800	1,943	1,703	1,493	1,313	1,238	1,163
18,800	18,900	1,958	1,718	1,508	1,328	1,253	1,178
18,900	19,000	1,973	1,733	1,523	1,343	1,268	1,193
19,000	19,100	1,988	1,748	1,538	1,358	1,283	1,208
19,100	19,200	2,003	1,763	1,553	1,373	1,298	1,223
19,200	19,300	2,018	1,778	1,568	1,388	1,313	1,238
19,300	19,400	2,033	1,793	1,583	1,403	1,328	1,253
19,400	19,500	2,048	1,808	1,598	1,418	1,343	1,268
19,500	19,600	2,063	1,823	1,613	1,433	1,358	1,283
19,600	19,700	2,078	1,838	1,628	1,448	1,373	1,298
19,700	19,800	2,093	1,853	1,643	1,463	1,388	1,313
19,800	19,900	2,108	1,868	1,658	1,478	1,403	1,328
19,900	20,000	2,123	1,883	1,673	1,493	1,418	1,343
20,000	20,100	2,138	1,898	1,688	1,508	1,433	1,358
20,100	20,200	2,153	1,913	1,703	1,523	1,448	1,373
20,200	20,300	2,168	1,928	1,718	1,538	1,463	1,388
20,300	20,400	2,183	1,943	1,733	1,553	1,478	1,403

credit, add:

your payments of 1983 Minnesota estimated tax;

any 1982 overpayment which you had credited to your 1983 estimated tax (line 21 of your 1982 Form M-1); and

the amount you paid when you filed for an extension of time to file your 1983 return. (If you made this kind of payment, write "Extension Payment" to the left of the amount on line 44.)

Fill in the total 1983 Minnesota estimated tax you paid on line 44 on the back of your form.

If you are married and you filed your 1983 Minnesota estimated tax vouchers jointly with your spouse but you are filing separate Minnesota income tax returns for 1983, you may divide the total of your joint payments any way you wish.

Minnesota Child and Dependent Care Credit

You may be eligible for this credit if you paid someone to care for your child or a dependent who is under 15, your disabled dependent or your disabled spouse so that you can work or look for work. To qualify for this credit, your income on line 1 of Form M-1 must be less than $24,000.

If you are married, you must file a joint or combined return to apply for this credit, and the combined income of both spouses must be less than $24,000.

To determine the amount of your credit, fill in this worksheet:

1) Fill in the amount of your federal child and dependent care expenses from line 5 of federal Form 2441 or line 4 of Form 1040A, Schedule 1, Part IV . . . . _____

2) Fill in the 1982 expenses you paid in 1983 which you used to determine line 8 of Form 2441 . . . . . _____

3) Add lines 1 and 2 . . . . . _____

4) Multiply the amount on line 3 by 0.20 (20%) . . . . . _____

5) Fill in the amount of your income from line 1 of Form M-1 (If you are married, add the income of both spouses.) . . . . . _____

6) Fill in the maximum credit allowed for your income from the table below . . . . _____

7) Fill in the amount from line 4 or line 6, **whichever is less.** Also fill in this amount on line 45 of your Form M-1 . . . _____

TABLE FOR LINE 6 OF CHILD AND DEPENDENT CARE CREDIT WORKSHEET

if line 5 of the worksheet is: at least	but less than	fill in this amount on line 6 if you have: one dependent	two or more dependents
$ -0-	$14,000	$480	$960
14,000	14,200	475	950
14,200	14,400	470	940
14,400	14,600	465	930
14,600	14,800	460	920
14,800	15,000	455	910
15,000	15,200	450	900
15,200	15,400	440	880
15,400	15,600	430	860
15,600	15,800	420	840
15,800	16,000	410	820
16,000	16,200	400	800
16,200	16,400	390	780
16,400	16,600	380	760
16,600	16,800	370	740
16,800	17,000	360	720
17,000	17,200	350	700
17,200	17,400	340	680
17,400	17,600	330	660
17,600	17,800	320	640
17,800	18,000	310	620
18,000	18,200	300	600
18,200	18,400	290	580
18,400	18,600	280	560
18,600	18,800	270	540
18,800	19,000	260	520
19,000	19,200	250	500
19,200	19,400	240	480
19,400	19,600	230	460
19,600	19,800	220	440
19,800	20,000	210	420
20,000	20,200	200	400
20,200	20,400	190	380
20,400	20,600	180	360
20,600	20,800	170	340
20,800	21,000	160	320
21,000	21,200	150	300
21,200	21,400	140	280
21,400	21,600	130	260
21,600	21,800	120	240
21,800	22,000	110	220
22,000	22,200	100	200
22,200	22,400	90	180
22,400	22,600	80	160
22,600	22,800	70	140
22,800	23,000	60	120
23,000	23,200	50	100
23,200	23,400	40	80
23,400	23,600	30	60
23,600	23,800	20	40
23,800	24,000	10	20
24,000 & over		-0-	-0-

Gasoline and Special Fuel Tax Credit

If you paid a Minnesota fuel tax in 1983 on gasoline, gasohol, L.P. gas or diesel fuel used in non-highway vehicles or engines (other than in boats, snowmobiles or airplanes) or in highway vehicles that are used off the highway, you are entitled to this credit.

To determine the amount of your credit, complete Schedule GTC. Fill in the amount of your credit on line 46 on the back of your form. Attach Schedule GTC to your return.

LINE 20 YOUR 1983 REFUND

If the amount on line 19 is greater than the amount on line 18, subtract line 18 from line 19. Fill in the result on line 20. This is your 1983 refund. (If the amount on line 20 is less than $1, you will not receive a refund.)

If the amount on line 18 is greater than the amount on line 19, you are not entitled to a refund for 1983. Skip lines 20 and 21 and read the instructions for line 22 on page 22.

When will I get my refund? The earlier you send in your return, the sooner you will get your refund. You can also prevent delays by double checking for:

Documents. Have you attached your W-2's, schedules, and other needed items?

Math errors. It pays to check your addition and subtraction.

Signature. Unsigned returns may be sent back. (If you are filing a combined or joint return, both of you must sign.)

LINE 21 ESTIMATED TAX

If you make estimated tax payments, you can use all or part of your refund as a credit on your 1984 estimated tax payments. Fill in the amount you want credited to your 1984 estimated tax on line 21. If you must pay an additional amount of estimated tax, complete Form M-14.

LINE 22 YOUR 1983 TAX

If the amount on line 18 is greater than the amount on line 19, subtract line 19 from line 18. Fill in the result on line 22. This is the amount of income tax you must pay when you file your return. (If the amount is $1 or less, you must file your return but you do not have to pay the tax.)

If the amount you owe is not paid by April 16, 1984, penalty and interest will be added to the amount you owe.

If you are married filing separate returns and one spouse owes a tax while the other is getting a refund, the spouse who owes the tax must pay it. You cannot use the refund one spouse gets to offset the tax owed by the other spouse.

If you mail your return, pay your tax by check or money order. Do not mail cash. Make your check or money order out to COMMISSIONER OF REVENUE. Be sure to write your social security number on your check or money order.

UNDERPAYMENT OF ESTIMATED TAX

If the amount on line 22 is $300 or more and more than 20% of the amount on line 16, or if you underpaid your 1983 estimated tax for any payment period, you may owe a penalty. Complete Schedule M-429I to see if you owe a penalty or meet one of the exceptions to the penalty. Check the box below line 22 and attach Schedule M-429I to your Form M-1.

If you owe a tax on line 22, add your penalty to the amount of your tax and fill in the result on line 22.

If you have a refund on line 20, subtract your penalty from your refund and fill in the result on line 20.

SIGN YOUR RETURN

You must sign your return. An unsigned return may be returned to you for your signature. If you are married and filing a combined return or a joint return, both of you must sign. Also list a telephone number where you can be reached during the work day.

If someone else prepared your return for you, make sure that person also signs your return. Also include the identification number and telephone number of the firm or person who prepared your return.

WHERE TO FILE YOUR RETURN

Use the preaddressed envelope in the center of this booklet for mailing your return. If you did not receive an envelope, mail your return to:

Minnesota Individual Income Tax
St. Paul, Minnesota 55145

Be sure to write your return address on the envelope. Be sure to use enough postage; if you do not, your return may not be delivered to the Department of Revenue.

You may deliver your return in person to the Minnesota Department of Revenue, Centennial Office Building, 658 Cedar Street, St. Paul, Minnesota.

CHANGES IN YOUR FEDERAL RETURN

If you file an amended federal income tax return, you must send a copy of that amended federal return to the Minnesota Department of Revenue within 90 days after you filed it.

If the IRS makes changes to your federal return, check to see if any of the changes affect your Minnesota return. If they do, you must file an amended Minnesota return, Form M-1X, within 90 days. Attach a copy of the IRS report to your amended return.

Include a check or money order for any tax and interest you owe with your amended return. Read the instructions for filing an amended return to figure your interest.

If you fail to file an amended return, the time period the Department of Revenue can audit your return is extended.

If the federal changes do not affect your Minnesota return, write a letter to the Commissioner of Revenue explaining why the changes do not affect your Minnesota return. Also attach a copy of the IRS report to your letter.

INTEREST AND PENALTIES

If you do not pay the tax you owe by the original or extended due date, a penalty equal to ten percent of your unpaid tax will be added to the amount of tax due. Besides the ten percent penalty, interest at the rate of 11 percent per year will be added both to the amount of your unpaid tax and to your penalty. If you do not file your return within 30 days of the original or extended due date, another five percent penalty will be added for each additional 30-day period, up to a maximum of 25 percent.

If you evade the tax by not filing a return or by filing a false return, an additional 50 percent penalty may be added to the tax due. There are criminal penalties for deliberately failing to file or deliberately filing a false return.

1983 TAX TABLE

Read down the column to find the bracket which includes your income from line 10. Fill in on line 11 of your form the tax shown to the right of your income bracket.

If your INCOME from line 10 is — at least	but less than	Your TAX is —
$ 0	$ 50	$ 0
50	100	1
100	150	2
150	200	3
200	250	4
250	300	4
300	350	5
350	400	6
400	450	7
450	500	8
500	550	8
550	600	9
600	650	10
650	700	11
700	750	12
750	800	13
800	850	14
850	900	15
900	950	17
950	1,000	18
1,000	1,050	19
1,050	1,100	20
1,100	1,150	21
1,150	1,200	22
1,200	1,250	23
1,250	1,300	24
1,300	1,350	25
1,350	1,400	27
1,400	1,450	29
1,450	1,500	31
1,500	1,550	32
1,550	1,600	34
1,600	1,650	36
1,650	1,700	38
1,700	1,750	39
1,750	1,800	41
1,800	1,850	43
1,850	1,900	45
1,900	1,950	46
1,950	2,000	48
2,000	2,050	50
2,050	2,100	52
2,100	2,150	54
2,150	2,200	55
2,200	2,250	57
2,250	2,300	59
2,300	2,350	61
2,350	2,400	62
2,400	2,450	64
2,450	2,500	66
2,500	2,550	68
2,550	2,600	69
2,600	2,650	71
2,650	2,700	73
2,700	2,750	76
2,750	2,800	79
2,800	2,850	82
2,850	2,900	85
2,900	2,950	88
2,950	3,000	91
3,000	3,050	94
3,050	3,100	97
3,100	3,150	100
3,150	3,200	103
3,200	3,250	105
3,250	3,300	108
3,300	3,350	111
3,350	3,400	114
3,400	3,450	117
3,450	3,500	120
3,500	3,550	123
3,550	3,600	126
3,600	3,650	129
3,650	3,700	132
3,700	3,750	135
3,750	3,800	138
3,800	3,850	141
3,850	3,900	143
3,900	3,950	146
3,950	4,000	149
4,000	4,050	153
4,050	4,100	156
4,100	4,150	160
4,150	4,200	164
4,200	4,250	167
4,250	4,300	171
4,300	4,350	175
4,350	4,400	178
4,400	4,450	182
4,450	4,500	186
4,500	4,550	190
4,550	4,600	193
4,600	4,650	197
4,650	4,700	201
4,700	4,750	204
4,750	4,800	208
4,800	4,850	212
4,850	4,900	215
4,900	4,950	219
4,950	5,000	223
5,000	5,050	226
5,050	5,100	230
5,100	5,150	234
5,150	5,200	237
5,200	5,250	241
5,250	5,300	245
5,300	5,350	248
5,350	5,400	253
5,400	5,450	257
5,450	5,500	262
5,500	5,550	266
5,550	5,600	271
5,600	5,650	275
5,650	5,700	280
5,700	5,750	284
5,750	5,800	288
5,800	5,850	293
5,850	5,900	297
5,900	5,950	302
5,950	6,000	306
6,000	6,050	311
6,050	6,100	315
6,100	6,150	320
6,150	6,200	324
6,200	6,250	328
6,250	6,300	333
6,300	6,350	337
6,350	6,400	342
6,400	6,450	346
6,450	6,500	351
6,500	6,550	355
6,550	6,600	359
6,600	6,650	364
6,650	6,700	369
6,700	6,750	374
6,750	6,800	379
6,800	6,850	384
6,850	6,900	389
6,900	6,950	394
6,950	7,000	399
7,000	7,050	405
7,050	7,100	410
7,100	7,150	415
7,150	7,200	420
7,200	7,250	425
7,250	7,300	430
7,300	7,350	435
7,350	7,400	441
7,400	7,450	446
7,450	7,500	451
7,500	7,550	456
7,550	7,600	461
7,600	7,650	466
7,650	7,700	472
7,700	7,750	477
7,750	7,800	482
7,800	7,850	487
7,850	7,900	492
7,900	7,950	497
7,950	8,000	502
8,000	8,050	508
8,050	8,100	513
8,100	8,150	518
8,150	8,200	523
8,200	8,250	528
8,250	8,300	533
8,300	8,350	538
8,350	8,400	544
8,400	8,450	549
8,450	8,500	554
8,500	8,550	559
8,550	8,600	564
8,600	8,650	569
8,650	8,700	574
8,700	8,750	580
8,750	8,800	585
8,800	8,850	590
8,850	8,900	595
8,900	8,950	600
8,950	9,000	605
9,000	9,050	610
9,050	9,100	616
9,100	9,150	621
9,150	9,200	626
9,200	9,250	631
9,250	9,300	636
9,300	9,350	641
9,350	9,400	647
9,400	9,450	653
9,450	9,500	659
9,500	9,550	665
9,550	9,600	670
9,600	9,650	676
9,650	9,700	682
9,700	9,750	688
9,750	9,800	694
9,800	9,850	699
9,850	9,900	705
9,900	9,950	711
9,950	10,000	717
10,000	10,050	723
10,050	10,100	728
10,100	10,150	734
10,150	10,200	740
10,200	10,250	746
10,250	10,300	752
10,300	10,350	757
10,350	10,400	763
10,400	10,450	769
10,450	10,500	775
10,500	10,550	781
10,550	10,600	786
10,600	10,650	792
10,650	10,700	798
10,700	10,750	804
10,750	10,800	810
10,800	10,850	815
10,850	10,900	821
10,900	10,950	827
10,950	11,000	833
11,000	11,050	839
11,050	11,100	844
11,100	11,150	850
11,150	11,200	856
11,200	11,250	862
11,250	11,300	868
11,300	11,350	874
11,350	11,400	879
11,400	11,450	885
11,450	11,500	891
11,500	11,550	897
11,550	11,600	903
11,600	11,650	908
11,650	11,700	914
11,700	11,750	920
11,750	11,800	926
11,800	11,850	932
11,850	11,900	937
11,900	11,950	943
11,950	12,000	949
12,000	12,050	955
12,050	12,100	962
12,100	12,150	968
12,150	12,200	975
12,200	12,250	981
12,250	12,300	988
12,300	12,350	994
12,350	12,400	1,001
12,400	12,450	1,007
12,450	12,500	1,013
12,500	12,550	1,020
12,550	12,600	1,026
12,600	12,650	1,033
12,650	12,700	1,039
12,700	12,750	1,046
12,750	12,800	1,052
12,800	12,850	1,059
12,850	12,900	1,065
12,900	12,950	1,072
12,950	13,000	1,078
13,000	13,050	1,085
13,050	13,100	1,091
13,100	13,150	1,097
13,150	13,200	1,104
13,200	13,250	1,110
13,250	13,300	1,117
13,300	13,350	1,123
13,350	13,400	1,130
13,400	13,450	1,136
13,450	13,500	1,143
13,500	13,550	1,149
13,550	13,600	1,156
13,600	13,650	1,162
13,650	13,700	1,168
13,700	13,750	1,175
13,750	13,800	1,181
13,800	13,850	1,188
13,850	13,900	1,194
13,900	13,950	1,201
13,950	14,000	1,207
14,000	14,050	1,214
14,050	14,100	1,220
14,100	14,150	1,227
14,150	14,200	1,233
14,200	14,250	1,239
14,250	14,300	1,246
14,300	14,350	1,252
14,350	14,400	1,259
14,400	14,450	1,265
14,450	14,500	1,272
14,500	14,550	1,278
14,550	14,600	1,285
14,600	14,650	1,291
14,650	14,700	1,298
14,700	14,750	1,304
14,750	14,800	1,311
14,800	14,850	1,317
14,850	14,900	1,323
14,900	14,950	1,330
14,950	15,000	1,336
15,000	15,050	1,343
15,050	15,100	1,349
15,100	15,150	1,356
15,150	15,200	1,362
15,200	15,250	1,369
15,250	15,300	1,375
15,300	15,350	1,382
15,350	15,400	1,388
15,400	15,450	1,394
15,450	15,500	1,401
15,500	15,550	1,407
15,550	15,600	1,414
15,600	15,650	1,420
15,650	15,700	1,427
15,700	15,750	1,433
15,750	15,800	1,440
15,800	15,850	1,446
15,850	15,900	1,453
15,900	15,950	1,459
15,950	16,000	1,466
16,000	16,050	1,472
16,050	16,100	1,478
16,100	16,150	1,485
16,150	16,200	1,491
16,200	16,250	1,498
16,250	16,300	1,504
16,300	16,350	1,511
16,350	16,400	1,517
16,400	16,450	1,524
16,450	16,500	1,530
16,500	16,550	1,537
16,550	16,600	1,543
16,600	16,650	1,549
16,650	16,700	1,556
16,700	16,750	1,563
16,750	16,800	1,571
16,800	16,850	1,578
16,850	16,900	1,585
16,900	16,950	1,592
16,950	17,000	1,599
17,000	17,050	1,606
17,050	17,100	1,613
17,100	17,150	1,620
17,150	17,200	1,627
17,200	17,250	1,634
17,250	17,300	1,641
17,300	17,350	1,648
17,350	17,400	1,655
17,400	17,450	1,662
17,450	17,500	1,669
17,500	17,550	1,676
17,550	17,600	1,684
17,600	17,650	1,691
17,650	17,700	1,698
17,700	17,750	1,705
17,750	17,800	1,712
17,800	17,850	1,719
17,850	17,900	1,726
17,900	17,950	1,733
17,950	18,000	1,740
18,000	18,050	1,747
18,050	18,100	1,754
18,100	18,150	1,761
18,150	18,200	1,768
18,200	18,250	1,775
18,250	18,300	1,782
18,300	18,350	1,789
18,350	18,400	1,797
18,400	18,450	1,804
18,450	18,500	1,811
18,500	18,550	1,818
18,550	18,600	1,825
18,600	18,650	1,832
18,650	18,700	1,839
18,700	18,750	1,846
18,750	18,800	1,853
18,800	18,850	1,860
18,850	18,900	1,867
18,900	18,950	1,874
18,950	19,000	1,881
19,000	19,050	1,888
19,050	19,100	1,895
19,100	19,150	1,902
19,150	19,200	1,910
19,200	19,250	1,917
19,250	19,300	1,924
19,300	19,350	1,931
19,350	19,400	1,938
19,400	19,450	1,945
19,450	19,500	1,952
19,500	19,550	1,959
19,550	19,600	1,966
19,600	19,650	1,973
19,650	19,700	1,980
19,700	19,750	1,987
19,750	19,800	1,994
19,800	19,850	2,001
19,850	19,900	2,008
19,900	19,950	2,015
19,950	20,000	2,023
20,000	20,050	2,030
20,050	20,100	2,037
20,100	20,150	2,044
20,150	20,200	2,051
20,200	20,250	2,058
20,250	20,300	2,065
20,300	20,350	2,072
20,350	20,400	2,079
20,400	20,450	2,086
20,450	20,500	2,093
20,500	20,550	2,100
20,550	20,600	2,107
20,600	20,650	2,114
20,650	20,700	2,121
20,700	20,750	2,128
20,750	20,800	2,136
20,800	20,850	2,143
20,850	20,900	2,150
20,900	20,950	2,157
20,950	21,000	2,164

1983 TAX TABLE

Read down the column to find the bracket which includes your income from line 10. Fill in on line 11 of your form the tax shown to the right of your income bracket.

If your INCOME from line 10 is — at least	but less than	Your TAX is —
21,000	21,050	2,171
21,050	21,100	2,178
21,100	21,150	2,185
21,150	21,200	2,192
21,200	21,250	2,199
21,250	21,300	2,206
21,300	21,350	2,213
21,350	21,400	2,220
21,400	21,450	2,227
21,450	21,500	2,234
21,500	21,550	2,241
21,550	21,600	2,249
21,600	21,650	2,256
21,650	21,700	2,263
21,700	21,750	2,270
21,750	21,800	2,277
21,800	21,850	2,284
21,850	21,900	2,291
21,900	21,950	2,298
21,950	22,000	2,305
22,000	22,050	2,312
22,050	22,100	2,319
22,100	22,150	2,326
22,150	22,200	2,333
22,200	22,250	2,340
22,250	22,300	2,347
22,300	22,350	2,355
22,350	22,400	2,362
22,400	22,450	2,369
22,450	22,500	2,376
22,500	22,550	2,383
22,550	22,600	2,390
22,600	22,650	2,397
22,650	22,700	2,404
22,700	22,750	2,411
22,750	22,800	2,418
22,800	22,850	2,425
22,850	22,900	2,432
22,900	22,950	2,439
22,950	23,000	2,446
23,000	23,050	2,453
23,050	23,100	2,460
23,100	23,150	2,468
23,150	23,200	2,475
23,200	23,250	2,482
23,250	23,300	2,489
23,300	23,350	2,496
23,350	23,400	2,503
23,400	23,450	2,510
23,450	23,500	2,517
23,500	23,550	2,524
23,550	23,600	2,531
23,600	23,650	2,538
23,650	23,700	2,545
23,700	23,750	2,552
23,750	23,800	2,559
23,800	23,850	2,566
23,850	23,900	2,573
23,900	23,950	2,581
23,950	24,000	2,588
24,000	24,050	2,595
24,050	24,100	2,602
24,100	24,150	2,609
24,150	24,200	2,616
24,200	24,250	2,623
24,250	24,300	2,630
24,300	24,350	2,637
24,350	24,400	2,644
24,400	24,450	2,651
24,450	24,500	2,658
24,500	24,550	2,665
24,550	24,600	2,672
24,600	24,650	2,679
24,650	24,700	2,686
24,700	24,750	2,694
24,750	24,800	2,701
24,800	24,850	2,708
24,850	24,900	2,715
24,900	24,950	2,722
24,950	25,000	2,729
25,000	25,050	2,736
25,050	25,100	2,743
25,100	25,150	2,750
25,150	25,200	2,757
25,200	25,250	2,764
25,250	25,300	2,771
25,300	25,350	2,778
25,350	25,400	2,785
25,400	25,450	2,792
25,450	25,500	2,799
25,500	25,550	2,807
25,550	25,600	2,814
25,600	25,650	2,821
25,650	25,700	2,828
25,700	25,750	2,835
25,750	25,800	2,842
25,800	25,850	2,849
25,850	25,900	2,856
25,900	25,950	2,863
25,950	26,000	2,870
26,000	26,050	2,877
26,050	26,100	2,884
26,100	26,150	2,891
26,150	26,200	2,898
26,200	26,250	2,905
26,250	26,300	2,912
26,300	26,350	2,920
26,350	26,400	2,927
26,400	26,450	2,934
26,450	26,500	2,941
26,500	26,550	2,948
26,550	26,600	2,955
26,600	26,650	2,962
26,650	26,700	2,970
26,700	26,750	2,977
26,750	26,800	2,985
26,800	26,850	2,992
26,850	26,900	3,000
26,900	26,950	3,007
26,950	27,000	3,015
27,000	27,050	3,023
27,050	27,100	3,030
27,100	27,150	3,038
27,150	27,200	3,045
27,200	27,250	3,053
27,250	27,300	3,060
27,300	27,350	3,068
27,350	27,400	3,076
27,400	27,450	3,083
27,450	27,500	3,091
27,500	27,550	3,098
27,550	27,600	3,106
27,600	27,650	3,113
27,650	27,700	3,121
27,700	27,750	3,129
27,750	27,800	3,136
27,800	27,850	3,144
27,850	27,900	3,151
27,900	27,950	3,159
27,950	28,000	3,166
28,000	28,050	3,174
28,050	28,100	3,181
28,100	28,150	3,189
28,150	28,200	3,197
28,200	28,250	3,204
28,250	28,300	3,212
28,300	28,350	3,219
28,350	28,400	3,227
28,400	28,450	3,234
28,450	28,500	3,242
28,500	28,550	3,250
28,550	28,600	3,257
28,600	28,650	3,265
28,650	28,700	3,272
28,700	28,750	3,280
28,750	28,800	3,287
28,800	28,850	3,295
28,850	28,900	3,303
28,900	28,950	3,310
28,950	29,000	3,318
29,000	29,050	3,325
29,050	29,100	3,333
29,100	29,150	3,340
29,150	29,200	3,348
29,200	29,250	3,356
29,250	29,300	3,363
29,300	29,350	3,371
29,350	29,400	3,378
29,400	29,450	3,386
29,450	29,500	3,393
29,500	29,550	3,401
29,550	29,600	3,409
29,600	29,650	3,416
29,650	29,700	3,424
29,700	29,750	3,431
29,750	29,800	3,439
29,800	29,850	3,446
29,850	29,900	3,454
29,900	29,950	3,461
29,950	30,000	3,469
30,000	30,050	3,477
30,050	30,100	3,484
30,100	30,150	3,492
30,150	30,200	3,499
30,200	30,250	3,507
30,250	30,300	3,514
30,300	30,350	3,522
30,350	30,400	3,530
30,400	30,450	3,537
30,450	30,500	3,545
30,500	30,550	3,552
30,550	30,600	3,560
30,600	30,650	3,567
30,650	30,700	3,575
30,700	30,750	3,583
30,750	30,800	3,590
30,800	30,850	3,598
30,850	30,900	3,605
30,900	30,950	3,613
30,950	31,000	3,620
31,000	31,050	3,628
31,050	31,100	3,636
31,100	31,150	3,643
31,150	31,200	3,651
31,200	31,250	3,658
31,250	31,300	3,666
31,300	31,350	3,673
31,350	31,400	3,681
31,400	31,450	3,688
31,450	31,500	3,696
31,500	31,550	3,704
31,550	31,600	3,711
31,600	31,650	3,719
31,650	31,700	3,726
31,700	31,750	3,734
31,750	31,800	3,741
31,800	31,850	3,749
31,850	31,900	3,757
31,900	31,950	3,764
31,950	32,000	3,772
32,000	32,050	3,779
32,050	32,100	3,787
32,100	32,150	3,794
32,150	32,200	3,802
32,200	32,250	3,810
32,250	32,300	3,817
32,300	32,350	3,825
32,350	32,400	3,832
32,400	32,450	3,840
32,450	32,500	3,847
32,500	32,550	3,855
32,550	32,600	3,863
32,600	32,650	3,870
32,650	32,700	3,878
32,700	32,750	3,885
32,750	32,800	3,893
32,800	32,850	3,900
32,850	32,900	3,908
32,900	32,950	3,916
32,950	33,000	3,923
33,000	33,050	3,931
33,050	33,100	3,938
33,100	33,150	3,946
33,150	33,200	3,953
33,200	33,250	3,961
33,250	33,300	3,968
33,300	33,350	3,976
33,350	33,400	3,984
33,400	33,450	3,991
33,450	33,500	3,999
33,500	33,550	4,006
33,550	33,600	4,014
33,600	33,650	4,021
33,650	33,700	4,029
33,700	33,750	4,037
33,750	33,800	4,044
33,800	33,850	4,052
33,850	33,900	4,059
33,900	33,950	4,067
33,950	34,000	4,074
34,000	34,050	4,082
34,050	34,100	4,090
34,100	34,150	4,097
34,150	34,200	4,105
34,200	34,250	4,112
34,250	34,300	4,120
34,300	34,350	4,127
34,350	34,400	4,135
34,400	34,450	4,143
34,450	34,500	4,150
34,500	34,550	4,158
34,550	34,600	4,165
34,600	34,650	4,173
34,650	34,700	4,180
34,700	34,750	4,188
34,750	34,800	4,196
34,800	34,850	4,203
34,850	34,900	4,211
34,900	34,950	4,218
34,950	35,000	4,226
35,000	35,050	4,233
35,050	35,100	4,241
35,100	35,150	4,248
35,150	35,200	4,256
35,200	35,250	4,264
35,250	35,300	4,271
35,300	35,350	4,279
35,350	35,400	4,286
35,400	35,450	4,294
35,450	35,500	4,301
35,500	35,550	4,309
35,550	35,600	4,317
35,600	35,650	4,324
35,650	35,700	4,332
35,700	35,750	4,339
35,750	35,800	4,347
35,800	35,850	4,354
35,850	35,900	4,362
35,900	35,950	4,370
35,950	36,000	4,377
36,000	36,050	4,385
36,050	36,100	4,392
36,100	36,150	4,400
36,150	36,200	4,407
36,200	36,250	4,415
36,250	36,300	4,423
36,300	36,350	4,430
36,350	36,400	4,438
36,400	36,450	4,445
36,450	36,500	4,453
36,500	36,550	4,460
36,550	36,600	4,468
36,600	36,650	4,476
36,650	36,700	4,484
36,700	36,750	4,492
36,750	36,800	4,500
36,800	36,850	4,508
36,850	36,900	4,516
36,900	36,950	4,524
36,950	37,000	4,532
37,000	37,050	4,540
37,050	37,100	4,548
37,100	37,150	4,557
37,150	37,200	4,565
37,200	37,250	4,573
37,250	37,300	4,581
37,300	37,350	4,589
37,350	37,400	4,597
37,400	37,450	4,605
37,450	37,500	4,613
37,500	37,550	4,621
37,550	37,600	4,629
37,600	37,650	4,637
37,650	37,700	4,645
37,700	37,750	4,653
37,750	37,800	4,661
37,800	37,850	4,670
37,850	37,900	4,678
37,900	37,950	4,686
37,950	38,000	4,694
38,000	38,050	4,702
38,050	38,100	4,710
38,100	38,150	4,718
38,150	38,200	4,726
38,200	38,250	4,734
38,250	38,300	4,742
38,300	38,350	4,750
38,350	38,400	4,758
38,400	38,450	4,766
38,450	38,500	4,774
38,500	38,550	4,783
38,550	38,600	4,791
38,600	38,650	4,799
38,650	38,700	4,807
38,700	38,750	4,815
38,750	38,800	4,823
38,800	38,850	4,831
38,850	38,900	4,839
38,900	38,950	4,847
38,950	39,000	4,855
39,000	39,050	4,863
39,050	39,100	4,871
39,100	39,150	4,879
39,150	39,200	4,887
39,200	39,250	4,896
39,250	39,300	4,904
39,300	39,350	4,912
39,350	39,400	4,920
39,400	39,450	4,928
39,450	39,500	4,936
39,500	39,550	4,944
39,550	39,600	4,952
39,600	39,650	4,960
39,650	39,700	4,968
39,700	39,750	4,976
39,750	39,800	4,984
39,800	39,850	4,992
39,850	39,900	5,000
39,900	39,950	5,009
39,950	40,000	5,017

$40,000 or more figure your tax below.

Your income from line 10	
	× 1.009
Multiply by 1.009 and fill in result here	
Subtract	− $40,000
Difference	
	× 0.16
Multiply by 16% and fill in result here	
Add	+ $4,963
Your tax (fill in on line 11)	

C. Federal Income Tax Deduction

A taxpayer was allowed to deduct from his Minnesota gross income the total amount of federal income tax paid during the taxable year, but he could not deduct any federal income tax on income that was not taxed by the State of Minnesota. If husband and wife filed separately on separate returns, the federal income tax was deducted from the income of the person who actually paid the tax. If husband and wife filed separately on a combined return, the federal income tax was deducted by each spouse in proportion to his federal adjusted gross income.

D. Minnesota Adjusted Gross Income

Minnesota adjusted gross income is the basis for determining the standard deduction. It is equal to Minnesota gross income minus the federal tax deduction.

E. Personal Deductions

Taxpayers had the option of either taking the standard deduction or itemizing personal deductions - with the exception that in the case of married couples filing separately both spouses had to use the same type of deduction. The standard deduction was equal to 10% of Minnesota adjusted gross income, with a maximum of $2,268 for a person with a Minnesota adjusted gross income of $22,680 or more. The standard deduction is subject to yearly indexing and was raised from the 1982 ceiling of $2,250. Both spouses of a married couple filing separately were allowed to take a standard deduction of up to $2,268.

Starting in 1983, taxpayers who itemized their deductions began with the amount arrived at on line 26 of federal Schedule A. Modifications to this amount were required for state income taxes, excess charitable contributions, dependent education expenses, estate taxes, and adoption expenses.

Married couples filing separately on the combined return were permitted to apportion itemized deductions between the spouses in such a manner as to minimize the combined tax liability of the couple. For married couples filing separate returns, each spouse was allowed to deduct only those expenses actually paid by that spouse with the exception that deductible expenses paid from joint funds were allowed to be apportioned between the spouses.

F. Taxable Income

Personal deductions - either standard or itemized - were subtracted from Minnesota adjusted gross income to arrive at taxable income. If taxable income was less than $40,000, the gross tax was determined by use of a look-up table provided in the instructions. That table included the rate schedule treatment as well as the impact of first multiplying taxable income by an adjustment factor of 1.009. That "taxable net income adjustment factor" is a mathematical correction which reduces the effect of the unindexed federal tax deduction on Minnesota's indexed income tax system for tax years 1981 and after. If taxable income was $40,000 or over, the taxpayer was required to follow separate instructions to use the factor and the rate calculations to arrive at gross tax.

IV. Tax Liability

Since 1979, the tax brackets have been subject to a yearly indexing adjustment. For tax year 1983, they were indexed by the 1983 growth in the Minneapolis-St. Paul Consumer Price Index (0.8%).

Tax brackets and rates were as follows:

Taxable Income			Rate of Tax
$ 1	-	672	1.6%
673	-	1,344	2.2
1,345	-	2,687	3.5
2,688	-	4,030	5.8
4,031	-	5,373	7.3
5,374	-	6,716	8.8
6,717	-	9,401	10.2
9,402	-	12,086	11.5
12,087	-	16,785	12.8
16,786	-	26,855	14.0
26,856	-	36,925	15.0
36,926	And Over		16.0

The gross tax was calculated by applying the above tax rates to the taxpayer's adjusted taxable income. Then the nonrefundable credits (personal and dependent credits, credit for income tax paid to other states, pollution control equipment credit, political contributions credit, homemaker credit, and the residential energy credit) were subtracted to arrive at the tax liability. If the taxpayer qualified for the low income alternative tax, that tax replaced the calculated tax liabililty.

For tax year 1983, a surtax of 10% was added to tax liability to arrive at the total tax liability which is shown in the statistical tables.

It should be noted that the tax liability in the Statistical Appendix for each married person who filed separately on the combined return is an approximate amount because of the manner in which the net tax was reported on the return. After the gross tax was determined for each spouse, the gross tax amounts were combined, and the combined nonrefundable credits for both spouses were subtracted from the combined gross tax to arrive at a combined net tax liability for the couple. Since the data in the Statistical Appendix is tabulated by individual filer rather than by married couple, it was necessary to apportion the nonrefundable credits between the spouses in order to derive a net tax liability amount for each individual. An arbitrary assignment of the nonrefundable credits was made in the computer program which generated the statistical reports. The credits were applied against the tax of the spouse with the higher gross tax, with any excess being applied to the other spouse's liability.

V. Credits

A. Nonrefundable Credits - Nonrefundable credits are credits against the gross tax liability which can only reduce a taxpayer's liability to zero. If they exceed the tax liability, the excess amount is not refunded to the taxpayer.

1) Personal and Dependent Credits

The State of Minnesota allows a nonrefundable personal credit against the tax rather than a personal exemption against taxable income as on the federal income tax return. In 1983, a credit of $68 was allowed for the taxpayer, his spouse and each of his dependents. Additional credits of $68 each were allowed for every taxpayer, spouse or dependent who was blind, deaf and/or quadriplegic and every taxpayer or spouse who was 65 or over. Like the standard deduction and the tax brackets, the personal and dependent credits are indexed. They were raised from the 1982 amount of $67.

Part-year residents were not required to apportion the personal credits.

Nonresidents were allowed to claim only that proportion of their personal and dependent credits determined by dividing their gross income from Minnesota by their gross income from all sources. Nonresidents were allowed at least $5 in personal and dependent credits.

In the tabulation of data by individual filer for married persons filing separately on the combined return, the total amount of personal and dependent credits was assigned to the spouse with the higher gross tax, with any excess being assigned to the other spouse.

2) Credit for Income Tax Paid to Other States

A nonrefundable credit is allowed to Minnesota residents for income taxes paid to other states or Canadian provinces on income from any source also taxed by Minnesota. The credit is determined by computing the percentage that the gross income earned in another state bears to Minnesota gross income. This percentage was multiplied by the Minnesota gross tax minus personal credits to arrive at the credit for income tax paid to other states. The credit could not exceed the amount of tax actually paid to the other state and could not reduce the Minnesota income tax to less than it would have been if the income earned in the other state(s) had not been used in computing Minnesota taxable income. The amount of credit claimed on 9,537 returns for 1983 was $4,555,909.

Beginning in 1983, this credit is no longer available to residents of any other state.

Minnesota's reciprocity agreements with Wisconsin and North Dakota provide that compensation received by residents of these states for the performance of services within Minnesota is excluded from Minnesota gross income to the extent that the compensation is subject to income tax in the state of residence. Wisconsin and North Dakota allow a similar exclusion of compensation received by Minnesota residents in those states.

3) Pollution Control Equipment Credit

Prior to 1983, a tax credit was allowed for 5% of the cost of pollution control equipment and 10% of feedlot pollution control equipment. Unused credit could be carried forward up to four years. This credit was repealed, but carryover amounts could be used on 1983 returns.

4) Political Contribution Credit

Beginning with the 1974 return an individual could claim a nonrefundable credit against tax for political contributions in lieu of claiming the amount as an itemized deduction. This credit could be claimed only for contributions paid to a political candidate seeking nomination or election to a federal or statewide office, a Minnesota legislative office, or a Minnesota Supreme Court or district court judicial office or paid to a political party which has condidates seeking these offices. The state candidate also must have signed an agreement with the Minnesota Board of Ethical Practices to limit campaign spending. The credit is equal to 50% of the contribution, with a maximum credit of $50 for individuals and $100 for a married couple filing a combined or joint return. In the tables, the total amount of political contributions credit for married couples filing a combined return was assigned to the person with the higher gross tax.

5) Homemaker Credit

Beginning with the 1978 return, families in which one unemployed parent stayed home to care for a child 12 years old or younger could claim a credit of $50. The federal adjusted gross income of the family must have been $25,000 or less to qualify for this credit. In 1983, 42,633 returns claimed this credit.

6) Residential Energy Credit

Beginning with the 1979 return, a residential energy credit of [illegible]% was allowed for the first $10,000 of expenditures for renewable [illegible] resources on a building in Minnesota containing six or [illegible] dwelling units. In 1983, 3,628 taxpayers claimed $2,907,[illegible] for this credit.

B. Low Income Alternative Tax - Beginning with the 1975 return, a nonrefundable credit was allowed to taxpayers with low incomes to eliminate all or part of their tax liability. An alternative tax was computed by taking 15% of the excess of total household income over the following exclusion levels:

Number in Household	Income Exclusion
1	$ 5,800
2	7,400
3	8,800
4	10,000
5	10,500
6 or more	11,000

Before tax year 1980, this alternative tax was compared to the regularly computed tax (minus other nonrefundable credits), and the amount by which the regular tax exceeded the alternative tax was called the low income "credit"; that credit was then subtracted as a nonrefundable credit. In tax year 1980, however, the format was changed. Now the low income credit is shown on the return as the alternative tax it has always been. In order to make the bulletin statistics comparable from year to year, we will continue to show the low income alternative tax as a credit.

The aggregate low income credit amounts reported on the tables in this bulletin include the total amount of the "credits" allowed both for taxpayers whose tax liability was completely forgiven and for taxpayers whose liability was reduced by application of the low income credit. On those tables in which the data is presented by individual filer, the low income credit taken by a married couple filing separately was assigned to the husband's record.

The low income credit could be claimed by only one spouse of a married couple filing separate returns. Anyone who was a dependent of another taxpayer could not claim the credit. Dependent was defined as a person receiving more than half of this total support from another taxpayer.

The total household income used in computing the low income credit included: federal adjusted gross income with certain additions, and all nontaxable income including the 60% of net long term capital gains which was excluded from federal adjusted gross income, exempt interest income, dividend exclusions, cash public assistance and relief, all pensions and annuities, social security benefits, workers' compensation, unemployment benefits, nontaxable strike benefits and "loss of time" insurance benefits. For married couples, the income of both spouses from these sources must be added together in determining total household income.

C. Refundable Credits - Refundable credits are credits against the net tax liability remaining after the nonrefundable credits have been subtracted from the gross tax. If the refundable credits exceed the net tax liability, the excess amount is refunded to the taxpayer.

Eliminated in 1983 was the Exempt Agricultural Electricity Credit.

1) Minnesota Child and Dependent Care Credit

Since 1977, a refundable credit has been allowed for child and dependent care expenses which is similar to the federal non-refundable credit but with certain restrictions. For tax year 1983, the maximum credit amounts were increased from $400 for one dependent and $800 for two or more dependents to $480 and $960, respectively. This was the result of conforming to the maximum expenses allowed federally while the maximum percentage of expenses remained at 20 percent. In addition, the income phaseout was made steeper, with no credit available at $24,000 of income and over, regardless of number of dependents.

To be eligible for the credit, a married couple had to file a joint or combined return and the income limitations applied to the combined income of the couple. In 1983, 45,631 taxpayers claimed $8,252,463 of this credit.

2) Gasoline and Special Fuel Tax Refund

Since 1980, a refundable credit has been allowed equal to the amount paid by the taxpayer as Minnesota excise tax on gasoline or special fuels used for purposes other than in a snowmobile or a vehicle used on the highway. Beginning in 1983, it was no longer allowed for fuels used in boats. This credit was claimed by 91,339 taxpayers in tax year 1983, for a total amount of $10,255,634.

VI. Number of Dependents

The number of dependents shown on the tables in the Statistical Appendix does not include the taxpayer and his spouse. Dependent was defined as an individual who received more than half of his support from the taxpayer during the year.

The taxpayer is asked to enter the number of dependents in a space on the return. Because of inconsistency from year to year in taxpayers' filling in information and in the procedures to correct errors, a computerized method was developed using the dollar amount claimed for personal dependent credits. The formula appears to yield accurate results and has been used since 1974, with the exception of tax year 1978 when the credit varied with usage.

VII. $2 Checkoff

Beginning with the 1974 return, an individual whose tax liability was at least one dollar could designate one dollar of his tax to be paid into the state elections campaign fund. In the case of a joint return on which husband and wife had a combined tax liabililty of at least two dollars, each spouse could designate one dollar to the fund. The dollars could be designated either for the state election campaign fund's general account or for a specified political party. In tax year 1980 the contribution amount was doubled. Designations totalled $779,172 for tax year 1983.

VIII. Nongame Wildlife Checkoff

Beginning with the 1980 return, an individual could choose to donate one dollar or more to protect Minnesota's nongame wildlife. A donation reduced the taxpayer's refund or increased the amount due. On 1983 individual income tax returns, $516,584 was contributed to this fund.

IX. Location of Residence

The taxpayer was asked to report his county and city of residence separately from his mailing address since mailing address is not always a reliable indication of where people live. For example, if a person lives in a township, the name of the township is usually not the same as the mailing address.

NOTE: Detail in tables may not add to total due to rounding and to the elimination of data in cells containing three or fewer returns so that information that could possibly identify an individual was not disclosed.

TABLE A

INDIVIDUAL INCOME TAX
RATES, CREDITS, AND FILING REQUIREMENTS
SINCE 1933

Calendar Year	Normal Rates		Surtax	Filing Requirements		Personal Exemptions		
	Lowest	Highest		Married	Single	Married	Single	Dependent
1933-1936	1%	5%	-	$ 5,000	$5,000	$ 2,000	$1,200	$250
						Personal Credits		
						Married	Single	Dependent
1937-1942	1	10	-	5,000	5,000	$ 30	$ 10	$ 5
1943-1948	1	10	-	2,000	1,000	30	10	10
1949-1954	1	10	5% before credits	2,000	1,000	30	10	10
1955-1956	1	10	5% before credits 5% after credits	2,000	1,000	30	10	10
1957-1958	1	10	10% after credits	2,000	1,000	30	10	10
1959-1960	1	10.5	10% after credits	1,500	750	30	10	14
1961-1964	1	10.5	15% after credits	1,500	750	30	10	15
1965-1970	1.5	12	-	1,500	750	38	19	19
1971	1.55	13.5	-	1,800	1,000	40	20	20
1972-1977	1.6	15	-	1,800	1,000	42	21	21
1978	1.6	17	-	2,700	1,700	80	40	40
1979	1.6	17	-	3,400	2,300	110	55	55
1980	1.6	16	-	3,700	2,500	120	60	60
1981	1.6	16	-	4,000	2,700	132	66	66
1982	1.6	16	7% after credits	4,100	2,700	134	67	67
1983	1.6	16	10% after credits	4,100	2,800	136	68	68
1984	1.6	16	-	4,200	2,900	140	70	70

SUMMARY ANALYSIS

Of the 2,343,456 persons who filed 1983 Minnesota Individual Income Tax Returns, 10.3% filed joint returns, 54.0% filed combined returns, and 35.7% filed single or separate returns. Although joint returns in some cases may have represented the incomes of two people, generally married persons filed a combined return if each had an income because it would result in a lower state tax liability. The breakdown by type of filer and comparison with returns from previous years is presented below:

NUMBER OF FILERS BY FILING STATUS
(% Change from Previous Year)

Filing Status	1979	1980	1981	1982	1983
Married-Joint Returns	268,791	258,916	268,080	258,260	241,954
	(-.3)	(-3.8)	(3.5)	(-3.7)	(-6.3)
Married-Combined Returns	1,211,266	1,229,104	1,202,912	1,233,472	1,265,664
	(5.6)	(1.5)	(-2.1)	(2.5)	(2.6)
Single and Married-Separate Returns	887,162	869,769	857,716	827,993	835,838
	(4.4)	(-2.0)	(-1.4)	(-3.5)	(0.9)
Total Filers	2,367,219	2,357,789	2,328,708	2,319,725	2,343,456
	(1.8)	(-.4)	(-1.2)	(-0.4)	(1.0)

The average gross income per filer increased from $14,095 in 1982 to $14,769 in 1983. A tax liability was reported on 80% of all returns filed, and the average gross income of these filers was $17,557 compared to $16,838 the previous year. There is a considerable difference in average income among the various types of filers. A comparison of average incomes for the last five years is presented below:

AVERAGE MINNESOTA GROSS INCOME
(% Change from Previous Year)

Filing Status	1979	1980	1981	1982	1983
Married-Joint Returns	$ 16,042	$ 16,912	$ 18,876	$ 18,224	$ 19,090
	(4.7)	(5.4)	(11.6)	(-3.5)	(4.8)
Married-Combined Returns	12,956	14,107	15,006	15,608	16,393
	(10.8)	(8.9)	(6.4)	(4.0)	(5.0)
Single and Married-Separate Returns	8,034	9,057	10,010	10,555	11,059
	(10.3)	(12.7)	(10.5)	(5.4)	(4.8)
All Filers	$ 11,462	$ 12,552	$ 13,611	$ 14,095	14,769
	(9.1)	(9.5)	(8.4)	(3.6)	(4.8)

The proportion of itemizing taxpayers decreased from 59.7% of all filers in 1982 to 55.8% in 1983. The proportion decreased from 27.1% to 24.5% for single and married-separate filers. Part of the decrease is due to a programming change which assigned filers to the standard deduction group if their adjusted gross income was low enough that their itemized deductions were not actually used.

In aggregate, taxable income increased by 8.0% over the previous year. Overall, 70.5% of Minnesota gross income was taxable, with 12.5% deducted for federal income tax paid and 17.3% deducted as personal deductions. Generally, the ratio of taxable income to gross income decreased as income increased, due primarily to the deduction of the federal income tax.

The following table contains the distribution of taxable income into the taxable income brackets, to show the amount of income that was taxed at each rate according to the graduated rate schedule. For example, the first $672 of each filer's income is in the "$1 - $672" category.

DISTRIBUTED TAXABLE INCOME OF TAXABLE RETURNS

Taxable Income Bracket			Tax Rate	Taxable Income	Percent of Total
$ 1	-	672	1.6%	$ 1,493,678,346	6.1%
673	-	1,344	2.2	1,431,361,548	5.9
1,345	-	2,687	3.5	2,657,620,234	10.9
2,688	-	4,030	5.8	2,367,029,197	9.7
4,031	-	5,373	7.3	2,095,438,616	8.6
5,374	-	6,716	8.8	1,866,840,663	7.6
6,717	-	9,401	10.2	3,153,966,514	12.9
9,402	-	12,086	11.5	2,441,664,583	10.0
12,087	-	16,785	12.8	2,809,496,623	11.5
16,786	-	26,855	14.0	2,367,417,720	9.7
26,856	-	36,925	15.0	672,010,745	2.8
36,926	and over		16.0	1,059,866,287	4.3
	Total			$24,416,391,076	100.0%

The total tax liability on 1983 Minnesota Individual Income Tax returns filed in 1984 was $2,110,163,954, an increase of 16.3% over the previous year. Part of this increase was due to the higher surtax, which totalled $191,832,895.

The increase of 13.2% in the base tax liability was greater than in recent years partly because the increase in taxable income was greater than the percentage by which the tax brackets were indexed. The average tax liability of filers on taxable returns increased by 14.2%, from $983 on 1982 returns to $1,123 on 1983 returns. A distribution of average tax liability by income and filing status is shown below.

AVERAGE TAX LIABILITY BY FILING STATUS

MINNESOTA GROSS INCOME	MARRIED-JOINT	MARRIED-COMBINED BY INDIVIDUAL	SINGLE/MARRIED-SEPARATE	ALL RETURNS
$ 0 -$ 999	$582	$6	$69	$12
1,000 - 1,999	$35	$29	$18	$29
2,000 - 2,999	$32	$61	$8	$53
3,000 - 3,999	$68	$101	$33	$67
4,000 - 4,999	$48	$142	$76	$111
5,000 - 5,999	$94	$185	$114	$153
6,000 - 6,999	$95	$237	$155	$195
7,000 - 7,999	$126	$294	$243	$266
8,000 - 8,999	$178	$360	$322	$335
9,000 - 9,999	$234	$427	$400	$405
10,000 - 10,999	$290	$498	$482	$478
11,000 - 11,999	$357	$572	$568	$556
12,000 - 12,999	$440	$647	$654	$635
13,000 - 13,999	$528	$721	$743	$716
14,000 - 14,999	$611	$795	$832	$794
15,000 - 19,999	$882	$1,004	$1,083	$1,019
20,000 - 29,999	$1,608	$1,558	$1,709	$1,602
30,000 - 39,999	$2,595	$2,452	$2,632	$2,508
40,000 - 49,999	$3,584	$3,420	$3,585	$3,476
50,000 - 99,999	$5,540	$5,431	$5,424	$5,454
$100,000 AND OVER	$15,840	$17,109	$18,173	$16,940
ALL RETURNS	$1,901	$1,149	$869	$1,123

The average income per filer in the seven-county metropolitan area was 43.5% higher than the average income of the 80 outstate counties - $17,424 compared to $12,139. For 1983, Washington County had the highest average income at $18,118 per filer. The lowest average income per filer was $8,808 in Clearwater County.

FAMILY INCOME

The information presented on the tables in this section of the bulletin differs from that in the Statistical Appendix in the way that the returns of the married people who filed on a combined return are handled. In the Statistical Appendix each individual filer is treated as a separate unit, and the data are distributed by the size of each filer's income. In the Family Income Section a married couple who filed on one return is treated as a single family unit, and the data are distributed by the size of the couple's combined income. The data for single persons and for married couples who filed either jointly or on separate returns are treated the same in both sections.

Totals for various data items may differ when compared to the corresponding totals in the Statistical Appendix. For example, the federal adjusted gross income (in thousands) for all filers in the Statistical Appendix is $36,182,147 while the corresponding figure in the Family Income Section is $36,175,627. The reason for the difference is that married couples who filed a combined return are treated differently in the two sections in those cases where one spouse has a loss. In the Statistical Appendix the negative income is treated as a zero while in the Family Income Section the loss is subtracted from the other spouse's income when the two incomes are combined before distribution by size of income.

Information from taxable and no-tax returns has been combined in the table distributions in this section.

1983 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND FILING STATUS

TABLE B

NUMBER OF TAXPAYING UNITS

MINNESOTA GROSS INCOME	MARRIED PERSONS NUMBER	MARRIED PERSONS % OF TOTAL	SINGLE PERSONS NUMBER	SINGLE PERSONS % OF TOTAL	ALL FILERS NUMBER	ALL FILERS % OF TOTAL
$ 0 -$ 999	28,865	3.30%	50,052	5.99%	78,917	4.61%
1,000 - 1,999	9,304	1.06	54,733	6.55	64,037	3.74
2,000 - 2,999	10,932	1.25	62,767	7.51	73,699	4.31
3,000 - 3,999	12,861	1.47	64,115	7.67	76,976	4.50
4,000 - 4,999	14,734	1.68	57,348	6.86	72,082	4.21
5,000 - 5,999	16,585	1.90	49,461	5.92	66,046	3.86
6,000 - 6,999	17,282	1.98	42,367	5.07	59,649	3.49
7,000 - 7,999	17,224	1.97	36,699	4.39	53,923	3.15
8,000 - 8,999	17,181	1.96	33,270	3.98	50,451	2.95
9,000 - 9,999	16,783	1.92	30,990	3.71	47,773	2.79
10,000 - 10,999	16,928	1.94	29,646	3.55	46,574	2.72
11,000 - 11,999	16,621	1.90	28,447	3.40	45,068	2.63
12,000 - 12,999	16,717	1.91	27,407	3.28	44,124	2.58
13,000 - 13,999	17,026	1.95	26,337	3.15	43,363	2.53
14,000 - 14,999	16,988	1.94	24,236	2.90	41,224	2.41
15,000 - 19,999	88,826	10.15	91,996	11.01	180,822	10.57
20,000 - 29,999	192,173	21.97	88,892	10.64	281,065	16.43
30,000 - 39,999	162,647	18.59	24,715	2.96	187,362	10.95
40,000 - 49,999	93,731	10.71	6,385	.76	100,116	5.85
50,000 - 99,999	78,750	9.00	4,867	.58	83,617	4.89
$100,000 AND OVER	12,628	1.44	1,108	.13	13,736	.80
TOTAL ALL RETURNS	874,786	100.00	835,838	100.00	1,710,624	100.00

1983 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND FILING STATUS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE C

FEDERAL ADJUSTED GROSS INCOME

MINNESOTA GROSS INCOME	MARRIED PERSONS AMOUNT	MARRIED PERSONS % OF TOTAL	SINGLE PERSONS AMOUNT	SINGLE PERSONS % OF TOTAL	ALL FILERS AMOUNT	ALL FILERS % OF TOTAL
$ 0 -$ 999	$240,379	0.91%	$204,884	2.07%	$445,263	1.23%
1,000 - 1,999	$105,382	.40	$136,497	1.38	$241,879	.67
2,000 - 2,999	$111,209	.42	$212,253	2.14	$323,462	.89
3,000 - 3,999	$128,788	.49	$275,838	2.79	$404,626	1.12
4,000 - 4,999	$134,574	.51	$302,689	3.06	$437,263	1.21
5,000 - 5,999	$155,729	.59	$314,473	3.18	$470,202	1.30
6,000 - 6,999	$184,697	.70	$309,063	3.12	$493,760	1.36
7,000 - 7,999	$184,128	.70	$300,258	3.03	$484,386	1.34
8,000 - 8,999	$192,587	.73	$305,223	3.08	$497,810	1.38
9,000 - 9,999	$204,755	.78	$312,983	3.16	$517,738	1.43
10,000 - 10,999	$226,389	.86	$327,490	3.31	$553,879	1.53
11,000 - 11,999	$226,188	.86	$343,128	3.46	$569,316	1.57
12,000 - 12,999	$241,957	.92	$355,501	3.59	$597,458	1.65
13,000 - 13,999	$257,961	.98	$367,420	3.71	$625,381	1.73
14,000 - 14,999	$274,644	1.05	$361,543	3.65	$636,187	1.76
15,000 - 19,999	$1,675,453	6.38	$1,623,670	16.39	$3,299,123	9.12
20,000 - 29,999	$4,893,708	18.63	$2,143,549	21.64	$7,037,257	19.45
30,000 - 39,999	$5,542,762	21.10	$835,780	8.44	$6,378,541	17.63
40,000 - 49,999	$4,034,566	15.36	$282,652	2.85	$4,317,218	11.93
50,000 - 99,999	$4,832,387	18.39	$320,068	3.23	$5,152,455	14.24
$100,000 AND OVER	$2,423,708	9.23	$268,712	2.71	$2,692,421	7.44
TOTAL ALL RETURNS	$26,271,952	100.00	$9,903,675	100.00	$36,175,627	100.00

1983 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND FILING STATUS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE D

MINNESOTA GROSS INCOME

MINNESOTA GROSS INCOME	MARRIED PERSONS AMOUNT	MARRIED PERSONS % OF TOTAL	SINGLE PERSONS AMOUNT	SINGLE PERSONS % OF TOTAL	ALL FILERS AMOUNT	ALL FILERS % OF TOTAL
$ 0 -$ 999	$3,943	0.02%	$19,093	0.21%	$23,036	0.07%
1,000 - 1,999	$14,056	.06	$82,896	.90	$96,952	.28
2,000 - 2,999	$27,495	.11	$157,478	1.70	$184,974	.53
3,000 - 3,999	$45,132	.18	$223,631	2.42	$268,763	.78
4,000 - 4,999	$66,491	.26	$257,392	2.78	$323,883	.94
5,000 - 5,999	$91,232	.36	$271,288	2.93	$362,519	1.05
6,000 - 6,999	$112,350	.44	$274,827	2.97	$387,177	1.12
7,000 - 7,999	$129,175	.51	$274,879	2.97	$404,055	1.17
8,000 - 8,999	$145,975	.58	$282,561	3.06	$428,536	1.24
9,000 - 9,999	$159,481	.63	$294,273	3.18	$453,754	1.31
10,000 - 10,999	$177,724	.70	$311,111	3.37	$488,835	1.41
11,000 - 11,999	$191,198	.75	$327,061	3.54	$518,260	1.50
12,000 - 12,999	$208,994	.82	$342,385	3.70	$551,379	1.59
13,000 - 13,999	$229,835	.91	$355,371	3.84	$585,206	1.69
14,000 - 14,999	$246,308	.97	$351,217	3.80	$597,525	1.73
15,000 - 19,999	$1,557,297	6.14	$1,591,486	17.22	$3,148,783	9.10
20,000 - 29,999	$4,810,640	18.97	$2,144,258	23.20	$6,954,899	20.10
30,000 - 39,999	$5,641,736	22.24	$836,416	9.05	$6,478,152	18.72
40,000 - 49,999	$4,161,686	16.41	$281,199	3.04	$4,442,885	12.84
50,000 - 99,999	$4,959,451	19.55	$314,596	3.40	$5,274,047	15.24
$100,000 AND OVER	$2,383,148	9.40	$249,993	2.70	$2,633,141	7.61
TOTAL ALL RETURNS	$25,363,348	100.00	$9,243,411	100.00	$34,606,759	100.00

1983 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND FILING STATUS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE E

FEDERAL INCOME TAX DEDUCTIONS

MINNESOTA GROSS INCOME	MARRIED PERSONS AMOUNT	MARRIED PERSONS % OF TOTAL	SINGLE PERSONS AMOUNT	SINGLE PERSONS % OF TOTAL	ALL FILERS AMOUNT	ALL FILERS % OF TOTAL
$ 0 -$ 999	$4,598	0.14%	$1,557	0.15%	$6,156	0.14%
1,000 - 1,999	$1,297	.04	$1,164	.11	$2,461	.06
2,000 - 2,999	$923	.03	$2,158	.20	$3,081	.07
3,000 - 3,999	$1,437	.04	$4,037	.38	$5,474	.13
4,000 - 4,999	$1,948	.06	$7,595	.71	$9,542	.22
5,000 - 5,999	$2,510	.08	$11,261	1.06	$13,771	.32
6,000 - 6,999	$3,355	.10	$14,260	1.34	$17,615	.41
7,000 - 7,999	$4,601	.14	$16,857	1.58	$21,458	.50
8,000 - 8,999	$5,312	.16	$19,736	1.85	$25,048	.58
9,000 - 9,999	$6,297	.19	$22,546	2.12	$28,842	.67
10,000 - 10,999	$7,843	.24	$25,908	2.43	$33,751	.78
11,000 - 11,999	$9,186	.28	$29,254	2.75	$38,440	.89
12,000 - 12,999	$11,050	.34	$32,418	3.04	$43,469	1.00
13,000 - 13,999	$13,076	.40	$35,508	3.33	$48,584	1.12
14,000 - 14,999	$14,980	.46	$36,841	3.46	$51,822	1.20
15,000 - 19,999	$113,317	3.47	$185,506	17.41	$298,823	6.90
20,000 - 29,999	$447,280	13.70	$291,864	27.39	$739,144	17.07
30,000 - 39,999	$626,066	19.18	$130,622	12.26	$756,688	17.47
40,000 - 49,999	$530,968	16.26	$49,770	4.67	$580,737	13.41
50,000 - 99,999	$791,812	24.25	$69,043	6.48	$860,856	19.88
$100,000 AND OVER	$667,031	20.43	$77,643	7.29	$744,674	17.20
TOTAL ALL RETURNS	$3,264,887	100.00	$1,065,548	100.00	$4,330,435	100.00

1983 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND FILING STATUS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE F

PERSONAL DEDUCTIONS

MINNESOTA GROSS INCOME	MARRIED PERSONS AMOUNT	MARRIED PERSONS % OF TOTAL	SINGLE PERSONS AMOUNT	SINGLE PERSONS % OF TOTAL	ALL FILERS AMOUNT	ALL FILERS % OF TOTAL
$ 0 -$ 999	$27,747	0.60%	$11,039	0.79%	$38,786	0.65%
1,000 - 1,999	$8,345	.18	$12,680	.91	$21,025	.35
2,000 - 2,999	$10,109	.22	$21,965	1.58	$32,073	.54
3,000 - 3,999	$14,217	.31	$32,382	2.33	$46,599	.78
4,000 - 4,999	$19,610	.43	$42,143	3.03	$61,753	1.03
5,000 - 5,999	$26,790	.58	$45,765	3.29	$72,555	1.21
6,000 - 6,999	$32,204	.70	$45,533	3.27	$77,737	1.30
7,000 - 7,999	$37,875	.82	$44,611	3.21	$82,487	1.38
8,000 - 8,999	$41,883	.91	$44,895	3.23	$86,778	1.45
9,000 - 9,999	$44,739	.97	$45,252	3.25	$89,991	1.50
10,000 - 10,999	$47,632	1.04	$46,243	3.32	$93,875	1.57
11,000 - 11,999	$49,094	1.07	$46,601	3.35	$95,695	1.60
12,000 - 12,999	$51,761	1.13	$47,913	3.44	$99,675	1.66
13,000 - 13,999	$54,231	1.18	$49,203	3.54	$103,434	1.73
14,000 - 14,999	$55,756	1.21	$48,033	3.45	$103,789	1.73
15,000 - 19,999	$320,339	6.96	$222,603	16.00	$542,942	9.06
20,000 - 29,999	$873,869	18.99	$320,041	23.00	$1,193,911	19.92
30,000 - 39,999	$959,567	20.86	$129,509	9.31	$1,089,076	18.17
40,000 - 49,999	$685,616	14.90	$44,332	3.19	$729,948	12.18
50,000 - 99,999	$847,799	18.43	$51,774	3.72	$899,573	15.01
$100,000 AND OVER	$391,695	8.51	$39,170	2.81	$430,866	7.19
TOTAL ALL RETURNS	$4,600,878	100.00	$1,391,688	100.00	$5,992,566	100.00

1983 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND FILING STATUS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE G

TAXABLE INCOME

MINNESOTA GROSS INCOME	MARRIED PERSONS AMOUNT	MARRIED PERSONS % OF TOTAL	SINGLE PERSONS AMOUNT	SINGLE PERSONS % OF TOTAL	ALL FILERS AMOUNT	ALL FILERS % OF TOTAL
$ 0 - $ 999	$2,754	0.02%	$16,459	0.24%	$19,213	0.08%
1,000 - 1,999	$10,211	.06	$72,109	1.05	$82,320	.34
2,000 - 2,999	$20,111	.11	$136,266	1.99	$156,377	.64
3,000 - 3,999	$32,962	.19	$190,318	2.78	$223,280	.91
4,000 - 4,999	$47,856	.27	$211,866	3.10	$259,721	1.06
5,000 - 5,999	$64,782	.37	$218,196	3.19	$282,978	1.16
6,000 - 6,999	$79,264	.45	$218,447	3.20	$297,710	1.22
7,000 - 7,999	$89,356	.51	$216,331	3.16	$305,686	1.25
8,000 - 8,999	$100,714	.57	$220,655	3.23	$321,369	1.32
9,000 - 9,999	$110,319	.63	$228,547	3.34	$338,866	1.39
10,000 - 10,999	$123,558	.70	$240,694	3.52	$364,252	1.49
11,000 - 11,999	$134,176	.76	$252,513	3.69	$386,689	1.58
12,000 - 12,999	$147,483	.84	$263,261	3.85	$410,744	1.68
13,000 - 13,999	$163,593	.93	$271,689	3.97	$435,282	1.78
14,000 - 14,999	$176,334	1.00	$267,261	3.91	$443,595	1.82
15,000 - 19,999	$1,126,517	6.41	$1,185,339	17.34	$2,311,856	9.47
20,000 - 29,999	$3,492,590	19.87	$1,533,708	22.43	$5,026,298	20.59
30,000 - 39,999	$4,058,000	23.09	$577,042	8.44	$4,635,042	18.99
40,000 - 49,999	$2,946,195	16.76	$187,245	2.74	$3,133,440	12.84
50,000 - 99,999	$3,322,329	18.90	$194,693	2.85	$3,517,022	14.41
$100,000 AND OVER	$1,327,427	7.55	$133,639	1.95	$1,461,066	5.98
TOTAL ALL RETURNS	$17,576,529	100.00	$6,836,277	100.00	$24,412,806	100.00

1983 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND FILING STATUS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE H

PERSONAL CREDITS

MINNESOTA GROSS INCOME	MARRIED PERSONS AMOUNT	MARRIED PERSONS % OF TOTAL	SINGLE PERSONS AMOUNT	SINGLE PERSONS % OF TOTAL	ALL FILERS AMOUNT	ALL FILERS % OF TOTAL
$ 0 -$ 999	$6,975	3.34%	$4,036	5.44%	$11,011	3.89%
1,000 - 1,999	$2,048	.98	$4,162	5.61	$6,210	2.19
2,000 - 2,999	$2,441	1.17	$4,825	6.50	$7,266	2.57
3,000 - 3,999	$2,870	1.37	$5,079	6.85	$7,949	2.81
4,000 - 4,999	$3,344	1.60	$4,861	6.55	$8,205	2.90
5,000 - 5,999	$3,830	1.83	$4,346	5.86	$8,176	2.89
6,000 - 6,999	$4,031	1.93	$3,777	5.09	$7,808	2.76
7,000 - 7,999	$4,062	1.94	$3,342	4.51	$7,404	2.62
8,000 - 8,999	$4,051	1.94	$3,044	4.10	$7,095	2.51
9,000 - 9,999	$3,960	1.90	$2,844	3.83	$6,804	2.40
10,000 - 10,999	$4,002	1.92	$2,725	3.67	$6,727	2.38
11,000 - 11,999	$3,929	1.88	$2,609	3.52	$6,537	2.31
12,000 - 12,999	$3,953	1.89	$2,537	3.42	$6,490	2.29
13,000 - 13,999	$4,036	1.93	$2,451	3.30	$6,487	2.29
14,000 - 14,999	$4,009	1.92	$2,258	3.04	$6,267	2.21
15,000 - 19,999	$21,091	10.10	$8,671	11.69	$29,762	10.51
20,000 - 29,999	$46,245	22.14	$8,615	11.61	$54,860	19.38
30,000 - 39,999	$39,214	18.77	$2,571	3.47	$41,785	14.76
40,000 - 49,999	$22,405	10.73	$715	.96	$23,120	8.17
50,000 - 99,999	$19,110	9.15	$567	.76	$19,677	6.95
$100,000 AND OVER	$3,282	1.57	$143	.19	$3,425	1.21
TOTAL ALL RETURNS	$208,885	100.00	$74,180	100.00	$283,066	100.00

1983 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND FILING STATUS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE I

TAX LIABILITY

MINNESOTA GROSS INCOME	MARRIED PERSONS AMOUNT	MARRIED PERSONS % OF TOTAL	SINGLE PERSONS AMOUNT	SINGLE PERSONS % OF TOTAL	ALL FILERS AMOUNT	ALL FILERS % OF TOTAL
$ 0 -$ 999	$335	0.02%	$63	0.01%	$398	0.02%
1,000 - 1,999	$18	.00	$16	.00	$35	.00
2,000 - 2,999	$20	.00	$51	.01	$71	.00
3,000 - 3,999	$38	.00	$1,189	.23	$1,227	.06
4,000 - 4,999	$60	.00	$2,504	.49	$2,565	.12
5,000 - 5,999	$177	.01	$3,636	.71	$3,813	.18
6,000 - 6,999	$292	.02	$5,814	1.13	$6,106	.29
7,000 - 7,999	$548	.03	$8,150	1.59	$8,698	.41
8,000 - 8,999	$1,031	.06	$10,049	1.96	$11,080	.53
9,000 - 9,999	$1,667	.10	$11,864	2.31	$13,530	.64
10,000 - 10,999	$2,577	.16	$13,867	2.70	$16,444	.78
11,000 - 11,999	$3,565	.22	$15,776	3.08	$19,341	.92
12,000 - 12,999	$4,759	.30	$17,599	3.43	$22,358	1.06
13,000 - 13,999	$6,051	.38	$19,264	3.76	$25,314	1.20
14,000 - 14,999	$7,403	.46	$19,897	3.88	$27,300	1.29
15,000 - 19,999	$60,877	3.81	$98,575	19.22	$159,452	7.56
20,000 - 29,999	$261,384	16.37	$150,950	29.43	$412,334	19.54
30,000 - 39,999	$364,542	22.82	$64,736	12.62	$429,279	20.34
40,000 - 49,999	$293,731	18.39	$22,779	4.44	$316,509	15.00
50,000 - 99,999	$384,894	24.10	$26,172	5.10	$411,066	19.48
$100,000 AND OVER	$203,215	12.72	$19,954	3.89	$223,169	10.58
TOTAL ALL RETURNS	$1,597,183	100.00	$512,907	100.00	$2,110,090	100.00

STATISTICAL APPENDIX

1983 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA GROSS INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 1 - ALL FILERS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
$ 0 -$ 999	68,158	$105,593	$27,534	$3,691	$24,226	5,717	$210	$794
1,000 - 1,999	42,555	$108,353	$63,119	$5,580	$55,782	4,166	$116	$1,217
2,000 - 2,999	43,642	$158,510	$110,993	$8,208	$98,431	4,558	$506	$2,308
3,000 - 3,999	72,751	$305,080	$254,159	$12,837	$224,571	4,738	$2,734	$4,848
4,000 - 4,999	72,733	$380,953	$327,394	$19,270	$284,609	6,060	$3,349	$8,084
5,000 - 5,999	74,402	$469,321	$410,026	$26,602	$348,509	8,105	$4,251	$11,387
6,000 - 6,999	80,989	$580,781	$525,985	$35,858	$438,825	10,393	$5,396	$15,820
7,000 - 7,999	76,744	$618,664	$575,297	$42,283	$471,299	13,575	$5,759	$20,376
8,000 - 8,999	73,607	$662,679	$625,371	$48,932	$505,515	16,304	$6,026	$24,692
9,000 - 9,999	71,463	$710,752	$678,726	$55,686	$541,635	20,032	$6,369	$28,968
10,000 - 10,999	71,544	$783,150	$751,085	$64,136	$593,711	24,050	$6,868	$34,222
11,000 - 11,999	69,855	$823,017	$803,192	$71,520	$629,432	26,349	$7,086	$38,820
12,000 - 12,999	68,904	$877,213	$860,884	$79,837	$667,849	28,889	$7,311	$43,776
13,000 - 13,999	66,787	$910,762	$901,247	$86,525	$692,596	30,553	$7,419	$47,789
14,000 - 14,999	63,392	$930,554	$918,860	$90,964	$699,649	31,638	$7,416	$50,359
15,000 - 19,999	270,752	$4,722,089	$4,707,585	$499,990	$3,477,848	173,999	$36,663	$276,023
20,000 - 29,999	348,068	$8,433,916	$8,507,816	$1,008,676	$5,986,667	347,381	$61,664	$557,755
30,000 - 39,999	141,618	$4,788,342	$4,831,130	$639,866	$3,309,775	186,898	$30,238	$355,214
40,000 - 49,999	47,741	$2,095,797	$2,106,353	$312,107	$1,408,129	68,606	$10,854	$165,924
50,000 - 99,999	42,312	$2,777,700	$2,769,386	$506,555	$1,741,007	63,641	$9,993	$230,759
$100,000 AND OVER	11,277	$2,309,715	$2,239,195	$653,004	$1,215,177	17,614	$2,774	$191,027
TAXABLE RETURNS	1,879,294	$33,552,941	$32,995,338	$4,272,129	$23,415,243	1,093,266	$223,002	$2,110,164
NO-TAX RETURNS	464,162	$2,629,206	$1,615,384	$58,306	$1,001,148	208,523	$60,064	$0
ALL RETURNS	2,343,456	$36,182,147	$34,610,722	$4,330,435	$24,416,391	1,301,789	$283,066	$2,110,164

1983 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA GROSS INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 1 - ALL FILERS, CONTINUED

MINNESOTA GROSS INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT
$ 0 -$ 999	52,561	$358	15,597	$1,362	$1,720	*	*	31	$2
1,000 - 1,999	31,887	$378	10,668	$1,465	$1,843	0	$0	*	*
2,000 - 2,999	28,355	$582	15,287	$3,837	$4,420	159	$1	*	*
3,000 - 3,999	27,229	$1,407	45,522	$15,420	$16,827	429	$10	123	$2
4,000 - 4,999	29,377	$4,914	43,356	$18,667	$23,581	804	$40	344	$10
5,000 - 5,999	33,444	$13,693	40,958	$21,378	$35,071	3,948	$447	634	$17
6,000 - 6,999	35,607	$23,648	45,382	$27,690	$51,338	13,015	$1,084	925	$26
7,000 - 7,999	36,269	$33,500	40,475	$28,289	$61,788	5,930	$320	1,190	$35
8,000 - 8,999	35,527	$41,063	38,080	$29,931	$70,994	2,263	$276	1,435	$45
9,000 - 9,999	35,411	$50,025	36,052	$31,477	$81,502	2,465	$288	1,570	$52
10,000 - 10,999	36,375	$59,561	35,169	$33,721	$93,282	1,976	$278	1,698	$59
11,000 - 11,999	35,921	$66,909	33,934	$35,438	$102,346	1,614	$210	1,785	$60
12,000 - 12,999	36,398	$76,667	32,506	$36,666	$113,332	1,142	$127	1,842	$63
13,000 - 13,999	36,207	$85,163	30,580	$37,030	$122,194	728	$66	1,992	$72
14,000 - 14,999	35,409	$92,096	27,983	$36,191	$128,287	326	$40	1,980	$72
15,000 - 19,999	167,876	$573,437	102,876	$156,417	$729,854	342	$97	11,309	$405
20,000 - 29,999	255,153	$1,324,471	92,915	$188,407	$1,512,879	*	*	26,007	$943
30,000 - 39,999	121,281	$835,818	20,337	$46,140	$881,958	*	*	18,343	$708
40,000 - 49,999	43,551	$376,906	4,190	$9,545	$386,451	0	$0	9,419	$409
50,000 - 99,999	40,034	$517,381	2,278	$5,167	$522,547	*	*	13,373	$693
$100,000 AND OVER	11,078	$371,650	199	$692	$372,342	0	$0	5,891	$405
TAXABLE RETURNS	1,164,950	$4,549,626	714,344	$764,930	$5,314,556	35,276	$3,467	99,908	$4,080
NO-TAX RETURNS	143,643	$575,738	320,519	$102,272	$678,010	55,499	$4,588	8,799	$323
ALL RETURNS	1,308,593	$5,125,364	1,034,863	$867,202	$5,992,566	90,775	$8,055	108,707	$4,403

*SUPPRESSED DUE TO DATA PRIVACY CONSIDERATIONS.

1983 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA GROSS INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 2 - MARRIED FILING JOINT RETURNS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
$ 0 -$ 999	540	$15,909	$180	$848	$134	583	$106	$314
1,000 - 1,999	487	$22,089	$732	$86	$560	180	$39	$17
2,000 - 2,999	488	$30,048	$1,217	$156	$905	140	$31	$15
3,000 - 3,999	472	$20,636	$1,653	$194	$1,244	96	$32	$32
4,000 - 4,999	905	$24,346	$4,121	$263	$3,374	93	$99	$43
5,000 - 5,999	1,494	$29,024	$8,277	$478	$6,830	366	$211	$140
6,000 - 6,999	2,244	$40,079	$14,662	$602	$12,212	960	$394	$213
7,000 - 7,999	2,883	$42,062	$21,687	$865	$17,814	1,856	$562	$362
8,000 - 8,999	3,495	$46,722	$29,745	$1,222	$24,075	2,680	$700	$624
9,000 - 9,999	3,911	$53,668	$37,176	$1,658	$29,416	3,628	$817	$914
10,000 - 10,999	4,531	$70,284	$47,598	$2,216	$37,342	5,082	$1,008	$1,314
11,000 - 11,999	4,674	$67,333	$53,781	$2,662	$41,628	6,104	$1,092	$1,667
12,000 - 12,999	4,835	$74,354	$60,449	$3,207	$46,028	6,834	$1,156	$2,129
13,000 - 13,999	4,737	$74,581	$63,933	$3,619	$48,302	6,870	$1,143	$2,501
14,000 - 14,999	4,922	$84,630	$71,335	$4,326	$53,343	7,268	$1,197	$3,008
15,000 - 19,999	24,001	$469,998	$419,861	$30,134	$309,128	38,781	$6,019	$21,179
20,000 - 29,999	43,191	$1,114,105	$1,069,882	$96,744	$772,816	77,412	$11,264	$69,466
30,000 - 39,999	24,652	$856,685	$846,891	$90,761	$598,553	46,264	$6,561	$63,965
40,000 - 49,999	9,849	$449,202	$435,148	$53,856	$299,103	18,348	$2,617	$35,298
50,000 - 99,999	9,204	$633,883	$599,043	$94,544	$383,351	17,367	$2,464	$50,991
$100,000 AND OVER	2,429	$497,651	$456,163	$122,053	$244,621	4,673	$660	$38,477
TAXABLE RETURNS	153,944	$4,717,289	$4,243,536	$510,495	$2,930,781	245,585	$38,173	$292,670
NO-TAX RETURNS	88,010	$797,555	$375,357	$15,529	$210,081	116,395	$22,104	$0
ALL RETURNS	241,954	$5,514,844	$4,618,893	$526,023	$3,140,862	361,980	$60,277	$292,670

1983 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA GROSS INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 2 - MARRIED FILING JOINT RETURNS, CONTINUED

MINNESOTA GROSS INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT
$ 0 -$ 999	60	$22	480	$739	$761	0	$0	24	$1
1,000 - 1,999	104	$54	383	$58	$112	0	$0	0	$0
2,000 - 2,999	131	$103	357	$81	$183	0	$0	*	*
3,000 - 3,999	123	$133	349	$109	$243	0	$0	*	*
4,000 - 4,999	145	$161	760	$339	$500	15	$0	6	$0
5,000 - 5,999	277	$433	1,217	$662	$1,096	45	$2	26	$1
6,000 - 6,999	454	$740	1,790	$1,123	$1,863	103	$8	42	$2
7,000 - 7,999	780	$1,536	2,103	$1,519	$3,055	327	$45	78	$3
8,000 - 8,999	1,092	$2,519	2,403	$1,960	$4,479	613	$84	129	$6
9,000 - 9,999	1,549	$4,021	2,362	$2,143	$6,163	816	$109	142	$6
10,000 - 10,999	1,959	$5,477	2,572	$2,571	$8,048	900	$145	183	$9
11,000 - 11,999	2,225	$6,907	2,449	$2,675	$9,581	868	$126	178	$7
12,000 - 12,999	2,493	$8,524	2,342	$2,781	$11,305	668	$76	175	$8
13,000 - 13,999	2,510	$9,234	2,227	$2,828	$12,062	420	$35	213	$10
14,000 - 14,999	2,788	$10,801	2,134	$2,887	$13,688	210	$20	202	$10
15,000 - 19,999	15,142	$66,490	8,859	$14,149	$80,638	191	$36	1,225	$56
20,000 - 29,999	32,811	$178,846	10,380	$21,806	$200,651	*	*	3,245	$148
30,000 - 39,999	22,273	$152,494	2,379	$5,426	$157,920	*	*	2,913	$139
40,000 - 49,999	9,351	$81,203	498	$1,174	$82,377	0	$0	1,762	$86
50,000 - 99,999	9,016	$121,161	188	$426	$121,587	0	$0	2,746	$153
$100,000 AND OVER	2,407	$90,288	22	$291	$90,579	0	$0	1,252	$90
TAXABLE RETURNS	107,690	$741,147	46,254	$65,744	$806,891	5,205	$722	14,548	$735
NO-TAX RETURNS	24,861	$169,521	63,149	$35,990	$205,511	6,264	$768	2,507	$114
ALL RETURNS	132,551	$910,667	109,403	$101,734	$1,012,401	11,469	$1,490	17,055	$849

*SUPPRESSED DUE TO DATA PRIVACY CONSIDERATIONS.

1983 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA GROSS INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 3 - MARRIED FILING COMBINED RETURNS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
$ 0 -$ 999	66,700	$78,913	$26,926	$2,759	$23,733	5,063	$42	$416
1,000 - 1,999	41,161	$75,856	$61,044	$5,401	$54,107	3,948	$33	$1,184
2,000 - 2,999	37,039	$102,133	$92,319	$7,889	$81,996	4,369	$75	$2,242
3,000 - 3,999	35,894	$132,535	$125,550	$10,557	$111,153	4,565	$237	$3,627
4,000 - 4,999	38,951	$182,306	$175,516	$14,244	$153,447	5,262	$776	$5,537
5,000 - 5,999	41,101	$232,535	$226,171	$18,147	$193,627	6,371	$1,449	$7,611
6,000 - 6,999	41,338	$272,496	$268,551	$22,089	$225,423	7,378	$1,942	$9,793
7,000 - 7,999	40,361	$304,813	$302,552	$25,362	$249,086	8,679	$2,354	$11,864
8,000 - 8,999	38,917	$332,049	$330,625	$28,596	$268,354	9,911	$2,624	$14,019
9,000 - 9,999	37,921	$359,530	$360,147	$31,971	$288,331	11,550	$2,933	$16,190
10,000 - 10,999	38,257	$396,419	$401,697	$36,336	$318,049	13,257	$3,271	$19,041
11,000 - 11,999	37,383	$421,994	$429,797	$39,912	$336,948	14,091	$3,479	$21,377
12,000 - 12,999	37,163	$454,850	$464,291	$44,433	$359,881	15,326	$3,687	$24,049
13,000 - 13,999	36,113	$475,453	$487,339	$47,596	$373,655	16,793	$3,883	$26,025
14,000 - 14,999	34,549	$489,509	$500,871	$50,067	$379,881	17,870	$4,005	$27,455
15,000 - 19,999	155,691	$2,649,353	$2,712,264	$285,022	$1,986,156	108,106	$22,104	$156,269
20,000 - 29,999	216,533	$5,192,281	$5,306,549	$620,728	$3,682,373	239,480	$41,858	$337,339
30,000 - 39,999	92,367	$3,101,258	$3,151,836	$418,963	$2,134,955	130,452	$21,121	$226,512
40,000 - 49,999	31,538	$1,365,694	$1,391,370	$208,618	$921,973	47,265	$7,527	$107,847
50,000 - 99,999	28,283	$1,827,404	$1,858,493	$343,512	$1,163,305	43,969	$6,968	$153,595
$100,000 AND OVER	7,750	$1,545,585	$1,534,600	$453,700	$837,225	12,269	$1,972	$132,597
TAXABLE RETURNS	1,135,010	$19,992,965	$20,208,506	$2,715,904	$14,143,657	725,974	$132,341	$1,304,588
NO-TAX RETURNS	130,654	$770,664	$539,912	$22,960	$295,596	54,493	$16,267	$0
ALL RETURNS	1,265,664	$20,763,629	$20,748,418	$2,738,863	$14,439,252	780,467	$148,608	$1,304,588

1983 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA GROSS INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 3 - MARRIED FILING COMBINED RETURNS, CONTINUED

MINNESOTA GROSS INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT
$ 0 -$ 999	52,449	$317	14,251	$534	$851	0	$0	0	$0
1,000 - 1,999	31,693	$290	9,468	$1,291	$1,582	0	$0	0	$0
2,000 - 2,999	28,099	$393	8,940	$2,058	$2,451	0	$0	6	$0
3,000 - 3,999	26,521	$831	9,373	$3,038	$3,869	18	$1	18	$1
4,000 - 4,999	27,529	$3,059	11,422	$4,786	$7,845	69	$3	94	$2
5,000 - 5,999	29,303	$8,404	11,798	$6,012	$14,416	147	$8	241	$7
6,000 - 6,999	29,379	$13,891	11,959	$7,166	$21,056	181	$14	386	$12
7,000 - 7,999	29,013	$20,296	11,348	$7,822	$28,118	226	$19	490	$16
8,000 - 8,999	27,893	$25,145	11,024	$8,557	$33,701	233	$25	596	$19
9,000 - 9,999	27,105	$30,533	10,816	$9,343	$39,876	254	$30	679	$24
10,000 - 10,999	27,557	$37,183	10,700	$10,165	$47,348	210	$25	749	$27
11,000 - 11,999	26,999	$42,183	10,384	$10,762	$52,945	156	$21	813	$29
12,000 - 12,999	26,977	$48,574	10,186	$11,403	$59,977	93	$13	858	$32
13,000 - 13,999	26,644	$54,698	9,469	$11,407	$66,105	70	$11	895	$36
14,000 - 14,999	25,694	$59,528	8,855	$11,409	$70,937	34	$11	994	$38
15,000 - 19,999	119,963	$326,555	35,728	$54,568	$441,123	70	$34	5,827	$221
20,000 - 29,999	177,591	$923,614	38,942	$79,867	$1,003,481	*	*	15,990	$596
30,000 - 39,999	82,213	$574,995	10,154	$23,021	$598,016	*	*	12,501	$481
40,000 - 49,999	29,263	$255,674	2,275	$5,159	$260,833	0	$0	6,588	$288
50,000 - 99,999	26,928	$348,765	1,355	$3,073	$351,838	0	$0	9,472	$497
$100,000 AND OVER	7,633	$243,577	117	$265	$243,843	0	$0	4,210	$297
TAXABLE RETURNS	886,446	$3,078,505	248,564	$271,705	$3,350,210	1,774	$229	61,407	$2,624
NO-TAX RETURNS	84,678	$226,078	45,976	$12,189	$238,267	2,158	$211	3,516	$138
ALL RETURNS	971,124	$3,304,582	294,540	$283,894	$3,588,477	3,932	$441	64,923	$2,762

*SUPPRESSED DUE TO DATA PRIVACY CONSIDERATIONS.

1983 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA GROSS INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 4 - SINGLE/MARRIED FILING SEPARATE RETURNS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
$ 0 -$ 999	918	$10,771	$428	$84	$360	71	$62	$63
1,000 - 1,999	907	$10,408	$1,344	$93	$1,115	38	$45	$16
2,000 - 2,999	6,115	$26,328	$17,456	$163	$15,530	49	$399	$51
3,000 - 3,999	36,385	$151,909	$126,956	$2,087	$112,174	77	$2,464	$1,189
4,000 - 4,999	32,877	$174,301	$147,757	$4,763	$127,788	705	$2,474	$2,504
5,000 - 5,999	31,807	$207,762	$175,578	$7,978	$148,053	1,368	$2,591	$3,636
6,000 - 6,999	37,407	$268,207	$242,772	$13,167	$201,190	2,055	$3,059	$5,814
7,000 - 7,999	33,500	$271,789	$251,057	$16,055	$204,399	3,040	$2,843	$8,150
8,000 - 8,999	31,195	$283,908	$265,001	$19,114	$213,086	3,713	$2,702	$10,049
9,000 - 9,999	29,631	$297,554	$281,403	$22,056	$223,888	4,854	$2,620	$11,864
10,000 - 10,999	28,756	$316,447	$301,790	$25,584	$238,321	5,711	$2,589	$13,867
11,000 - 11,999	27,798	$333,690	$319,614	$28,947	$250,856	6,154	$2,515	$15,776
12,000 - 12,999	26,906	$348,008	$336,144	$32,197	$261,940	6,729	$2,468	$17,599
13,000 - 13,999	25,937	$360,728	$349,975	$35,310	$270,638	6,890	$2,393	$19,264
14,000 - 14,999	23,921	$356,415	$346,655	$36,571	$266,424	6,500	$2,213	$19,897
15,000 - 19,999	91,060	$1,602,738	$1,575,461	$184,833	$1,182,565	27,112	$8,539	$98,575
20,000 - 29,999	88,344	$2,127,531	$2,131,385	$291,203	$1,531,477	30,489	$8,542	$150,950
30,000 - 39,999	24,599	$830,399	$832,403	$130,141	$576,267	10,182	$2,556	$64,736
40,000 - 49,999	6,354	$280,901	$279,835	$49,632	$187,053	2,993	$711	$22,779
50,000 - 99,999	4,825	$316,414	$311,851	$68,500	$194,352	2,305	$561	$26,172
$100,000 AND OVER	1,098	$266,479	$248,431	$77,251	$133,331	672	$142	$19,954
TAXABLE RETURNS	590,340	$8,842,687	$8,543,297	$1,045,731	$6,340,805	121,707	$52,488	$512,907
NO-TAX RETURNS	245,498	$1,060,988	$700,114	$19,818	$495,472	37,635	$21,693	$0
ALL RETURNS	835,838	$9,903,675	$9,243,411	$1,065,548	$6,836,277	159,342	$74,180	$512,907

1983 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA GROSS INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 4 - SINGLE/MARRIED FILING SEPARATE RETURNS, CONTINUED

MINNESOTA GROSS INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT
$ 0 -$ 999	52	$19	866	$90	$108	*	*	7	$0
1,000 - 1,999	90	$33	817	$116	$150	0	$0	*	*
2,000 - 2,999	125	$86	5,990	$1,699	$1,785	159	$1	*	*
3,000 - 3,999	585	$442	35,800	$12,272	$12,714	411	$10	101	$2
4,000 - 4,999	1,703	$1,695	31,174	$13,541	$15,236	720	$36	244	$7
5,000 - 5,999	3,864	$4,855	27,943	$14,703	$19,559	3,756	$437	367	$10
6,000 - 6,999	5,774	$9,017	31,633	$19,401	$28,418	12,731	$1,062	497	$13
7,000 - 7,999	6,476	$11,667	27,024	$18,948	$30,615	5,377	$256	622	$16
8,000 - 8,999	6,542	$13,400	24,653	$19,415	$32,814	1,417	$168	710	$19
9,000 - 9,999	6,757	$15,472	22,874	$19,991	$35,463	1,395	$148	749	$22
10,000 - 10,999	6,859	$16,901	21,897	$20,985	$37,886	866	$108	766	$23
11,000 - 11,999	6,697	$17,818	21,101	$22,002	$39,820	590	$63	794	$24
12,000 - 12,999	6,928	$19,569	19,978	$22,482	$42,051	381	$38	809	$24
13,000 - 13,999	7,053	$21,232	18,884	$22,796	$44,027	238	$20	884	$26
14,000 - 14,999	6,927	$21,767	16,994	$21,895	$43,663	82	$9	784	$24
15,000 - 19,999	32,771	$120,393	58,289	$87,700	$208,093	*	*	4,257	$128
20,000 - 29,999	44,751	$222,011	43,593	$86,735	$308,746	91	$125	6,772	$199
30,000 - 39,999	16,795	$108,329	7,804	$17,694	$126,022	0	$0	2,929	$88
40,000 - 49,999	4,937	$40,029	1,417	$3,212	$43,241	0	$0	1,069	$35
50,000 - 99,999	4,090	$47,455	735	$1,667	$49,122	*	*	1,155	$42
$100,000 AND OVER	1,038	$37,785	60	$136	$37,921	0	$0	429	$18
TAXABLE RETURNS	170,814	$729,975	419,526	$427,481	$1,157,455	28,297	$2,516	23,953	$722
NO-TAX RETURNS	34,104	$180,140	211,394	$54,093	$234,233	47,077	$3,609	2,776	$71
ALL RETURNS	204,918	$910,114	630,920	$481,574	$1,391,688	75,374	$6,124	26,729	$792

*SUPPRESSED DUE TO DATA PRIVACY CONSIDERATIONS.

1983 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA TAXABLE INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 5 - ALL FILERS

MINNESOTA TAXABLE INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
$ 0 -$ 1,000	75,615	$156,415	$50,261	$9,380	$30,446	6,735	$331	$1,969
1,001 - 2,000	46,797	$153,047	$81,968	$7,834	$69,804	4,759	$151	$1,630
2,001 - 3,000	64,782	$276,321	$199,867	$13,150	$167,873	5,316	$1,683	$3,365
3,001 - 4,000	95,978	$509,514	$419,780	$23,859	$337,632	7,482	$4,594	$7,904
4,001 - 5,000	104,149	$691,776	$607,273	$38,369	$468,873	13,611	$6,923	$13,625
5,001 - 6,000	110,649	$871,840	$792,334	$54,458	$608,558	20,552	$8,574	$21,164
6,001 - 7,000	104,882	$960,452	$896,358	$66,900	$681,767	27,872	$9,274	$29,799
7,001 - 8,000	100,711	$1,054,817	$1,001,171	$80,118	$755,493	34,672	$9,800	$38,717
8,001 - 9,000	98,810	$1,161,226	$1,120,262	$96,284	$840,139	40,243	$10,327	$48,406
9,001 - 10,000	98,272	$1,272,560	$1,248,177	$113,316	$933,937	44,771	$10,759	$58,985
10,001 - 11,000	95,887	$1,374,558	$1,354,494	$129,036	$1,006,687	48,681	$11,079	$69,064
11,001 - 12,000	92,718	$1,452,836	$1,444,910	$144,122	$1,066,161	51,610	$11,296	$78,069
12,001 - 13,000	86,564	$1,475,873	$1,476,123	$152,940	$1,081,692	53,372	$11,177	$83,797
13,001 - 14,000	79,433	$1,469,949	$1,474,674	$158,655	$1,072,023	53,898	$10,913	$87,473
14,001 - 15,000	73,740	$1,472,615	$1,478,507	$164,661	$1,068,980	54,387	$10,692	$91,023
15,001 - 20,000	272,062	$6,497,827	$6,585,999	$791,062	$4,697,355	251,556	$45,330	$439,521
20,001 - 30,000	202,089	$6,737,864	$6,820,201	$923,470	$4,802,189	259,016	$42,107	$519,863
30,001 - 40,000	44,101	$2,167,674	$2,196,204	$353,972	$1,494,778	65,173	$10,226	$184,722
40,001 - 50,000	14,011	$957,598	$958,314	$180,933	$620,716	21,226	$3,340	$83,659
50,001 -100,000	15,025	$1,656,872	$1,625,367	$381,831	$985,555	24,059	$3,706	$145,719
$100,001 AND OVER	3,019	$1,181,306	$1,163,095	$387,780	$624,584	4,275	$721	$101,691
TAXABLE RETURNS	1,879,294	$33,552,941	$32,995,338	$4,272,129	$23,415,243	1,093,266	$223,002	$2,110,164
NO-TAX RETURNS	464,162	$2,629,206	$1,615,384	$58,306	$1,001,148	208,523	$60,064	$0
ALL RETURNS	2,343,456	$36,182,147	$34,610,722	$4,330,435	$24,416,391	1,301,789	$283,066	$2,110,164

1983 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA TAXABLE INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 5 - ALL FILERS, CONTINUED

MINNESOTA TAXABLE INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT
$ 0 -$ 1,000	57,572	$15,000	18,043	$2,025	$17,025	*	*	96	$7
1,001 - 2,000	34,258	$2,253	12,539	$2,077	$4,330	0	$0	21	$1
2,001 - 3,000	33,519	$9,575	31,263	$9,270	$18,844	315	$2	90	$2
3,001 - 4,000	41,941	$37,301	54,037	$20,987	$58,289	735	$27	602	$15
4,001 - 5,000	53,398	$74,702	50,751	$25,329	$100,031	2,643	$230	1,563	$40
5,001 - 6,000	54,898	$95,295	55,751	$34,023	$129,318	15,199	$1,275	2,080	$66
6,001 - 7,000	54,072	$111,034	50,810	$36,658	$147,692	5,646	$394	2,351	$79
7,001 - 8,000	53,488	$126,238	47,223	$39,322	$165,560	2,943	$326	2,614	$91
8,001 - 9,000	52,862	$140,471	45,948	$43,368	$183,839	2,536	$332	2,646	$94
9,001 - 10,000	53,833	$154,027	44,439	$46,898	$200,925	2,024	$281	2,842	$101
10,001 - 11,000	53,936	$169,866	41,951	$48,905	$218,770	1,448	$188	3,075	$112
11,001 - 12,000	54,275	$185,553	38,443	$49,075	$234,627	906	$92	3,259	$123
12,001 - 13,000	52,968	$194,880	33,596	$46,612	$241,492	415	$56	3,419	$127
13,001 - 14,000	50,568	$200,743	28,865	$43,252	$243,995	190	$33	3,598	$134
14,001 - 15,000	47,821	$203,139	25,919	$41,727	$244,865	100	$38	3,716	$135
15,001 - 20,000	188,149	$937,404	83,913	$160,177	$1,097,582	162	$162	19,458	$725
20,001 - 30,000	158,409	$995,585	43,680	$98,957	$1,094,542	*	*	25,516	$997
30,001 - 40,000	38,754	$335,328	5,347	$12,127	$347,455	*	*	9,920	$451
40,001 - 50,000	12,929	$154,210	1,082	$2,454	$156,664	0	$0	4,624	$241
50,001 -100,000	14,335	$256,416	690	$1,565	$257,981	*	*	6,655	$406
$100,001 AND OVER	2,965	$150,608	54	$122	$150,731	0	$0	1,763	$134
TAXABLE RETURNS	1,164,950	$4,549,626	714,344	$764,930	$5,314,556	35,276	$3,467	99,908	$4,080
NO-TAX RETURNS	143,643	$575,738	320,519	$102,272	$678,010	55,499	$4,588	8,799	$323
ALL RETURNS	1,308,593	$5,125,364	1,034,863	$867,202	$5,992,566	90,775	$8,055	108,707	$4,403

*SUPPRESSED DUE TO DATA PRIVACY CONSIDERATIONS.

1983 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA TAXABLE INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 6 - MARRIED FILING JOINT RETURNS

MINNESOTA TAXABLE INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
$ 0 -$ 1,000	908	$40,236	$8,406	$3,665	$285	894	$168	$1,174
1,001 - 2,000	671	$41,480	$1,730	$266	$996	211	$44	$24
2,001 - 3,000	643	$34,764	$2,570	$348	$1,605	173	$45	$53
3,001 - 4,000	990	$40,205	$5,657	$526	$3,604	136	$101	$66
4,001 - 5,000	2,230	$41,766	$15,236	$868	$10,125	381	$304	$160
5,001 - 6,000	3,774	$65,952	$31,320	$1,580	$20,986	1,729	$672	$436
6,001 - 7,000	5,190	$78,907	$50,038	$2,266	$33,851	4,187	$1,079	$752
7,001 - 8,000	6,221	$94,743	$67,496	$3,072	$46,711	6,927	$1,391	$1,380
8,001 - 9,000	6,611	$102,455	$80,453	$4,119	$56,186	8,339	$1,520	$2,130
9,001 - 10,000	6,825	$107,623	$90,828	$4,845	$64,836	9,822	$1,647	$2,833
10,001 - 11,000	6,760	$116,730	$98,750	$5,657	$70,962	10,494	$1,674	$3,641
11,001 - 12,000	6,871	$122,969	$109,418	$6,937	$79,043	10,798	$1,707	$4,656
12,001 - 13,000	6,761	$128,227	$116,423	$7,777	$84,488	10,952	$1,698	$5,484
13,001 - 14,000	6,761	$138,547	$126,638	$9,199	$91,319	11,339	$1,718	$6,438
14,001 - 15,000	6,712	$146,956	$134,355	$10,322	$97,349	11,517	$1,722	$7,346
15,001 - 20,000	31,619	$791,280	$762,425	$66,407	$551,780	56,045	$8,212	$48,388
20,001 - 30,000	36,839	$1,274,048	$1,239,691	$133,818	$887,815	68,803	$9,785	$94,472
30,001 - 40,000	10,348	$507,446	$506,417	$68,487	$351,137	19,150	$2,743	$43,061
40,001 - 50,000	3,298	$231,553	$220,978	$35,882	$145,837	6,167	$882	$19,610
50,001 -100,000	3,316	$377,381	$357,827	$75,917	$217,190	6,422	$903	$32,117
$100,001 AND OVER	596	$234,023	$216,881	$68,536	$114,677	1,099	$159	$18,448
TAXABLE RETURNS	153,944	$4,717,289	$4,243,536	$510,495	$2,930,781	245,585	$38,173	$292,670
NO-TAX RETURNS	88,010	$797,555	$375,357	$15,529	$210,081	116,395	$22,104	$0
ALL RETURNS	241,954	$5,514,844	$4,618,893	$526,023	$3,140,862	361,980	$60,277	$292,670

1983 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA TAXABLE INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 6 - MARRIED FILING JOINT RETURNS, CONTINUED

MINNESOTA TAXABLE INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT
$ 0 -$ 1,000	305	$7,923	603	$1,165	$9,087	0	$0	65	$5
1,001 - 2,000	209	$392	462	$76	$469	0	$0	*	*
2,001 - 3,000	208	$496	435	$121	$617	0	$0	*	*
3,001 - 4,000	393	$1,287	597	$240	$1,527	7	$0	11	$1
4,001 - 5,000	980	$3,611	1,250	$631	$4,242	38	$1	48	$1
5,001 - 6,000	1,847	$7,564	1,927	$1,189	$8,753	114	$8	123	$4
6,001 - 7,000	2,735	$12,143	2,455	$1,777	$13,921	390	$49	223	$9
7,001 - 8,000	3,357	$15,327	2,864	$2,387	$17,713	797	$102	302	$13
8,001 - 9,000	3,679	$17,382	2,932	$2,765	$20,147	984	$141	282	$14
9,001 - 10,000	3,724	$17,874	3,101	$3,274	$21,148	1,017	$162	324	$15
10,001 - 11,000	3,867	$18,756	2,893	$3,374	$22,130	849	$113	317	$15
11,001 - 12,000	4,014	$19,790	2,857	$3,649	$23,438	516	$51	313	$15
12,001 - 13,000	4,050	$20,396	2,711	$3,763	$24,159	256	$26	362	$17
13,001 - 14,000	4,284	$22,406	2,477	$3,715	$26,120	123	$15	392	$19
14,001 - 15,000	4,358	$22,892	2,354	$3,792	$26,685	56	$14	374	$17
15,001 - 20,000	22,254	$126,205	9,365	$18,032	$144,238	*	*	2,261	$108
20,001 - 30,000	30,802	$204,381	6,037	$13,677	$218,058	*	*	4,190	$198
30,001 - 40,000	9,601	$85,098	747	$1,694	$86,792	*	*	2,115	$107
40,001 - 50,000	3,183	$38,998	115	$261	$39,258	0	$0	1,025	$56
50,001 -100,000	3,250	$64,571	66	$150	$64,720	0	$0	1,450	$93
$100,001 AND OVER	590	$33,655	6	$14	$33,668	0	$0	363	$28
TAXABLE RETURNS	107,690	$741,147	46,254	$65,744	$806,891	5,205	$722	14,548	$735
NO-TAX RETURNS	24,861	$169,521	63,149	$35,990	$205,511	6,264	$768	2,507	$114
ALL RETURNS	132,551	$910,667	109,403	$101,734	$1,012,401	11,469	$1,490	17,055	$849

*SUPPRESSED DUE TO DATA PRIVACY CONSIDERATIONS.

1983 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA TAXABLE INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 7 - MARRIED FILING COMBINED RETURNS

MINNESOTA TAXABLE INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
$ 0 -$ 1,000	73,425	$96,450	$38,420	$4,927	$29,593	5,707	$76	$529
1,001 - 2,000	44,993	$96,469	$77,719	$7,288	$67,105	4,489	$53	$1,541
2,001 - 3,000	42,678	$140,237	$126,653	$11,317	$106,974	5,071	$197	$3,001
3,001 - 4,000	49,503	$237,359	$220,667	$17,485	$174,812	6,841	$1,227	$5,353
4,001 - 5,000	57,528	$358,183	$340,148	$25,651	$259,387	11,182	$2,879	$8,702
5,001 - 6,000	57,952	$436,127	$422,816	$33,089	$318,802	15,244	$3,818	$12,594
6,001 - 7,000	55,962	$494,144	$486,135	$39,883	$363,909	18,404	$4,424	$16,799
7,001 - 8,000	54,265	$550,801	$547,050	$46,840	$407,195	21,155	$4,862	$21,591
8,001 - 9,000	53,553	$616,052	$617,005	$55,555	$455,538	23,889	$5,345	$26,769
9,001 - 10,000	54,003	$688,820	$697,015	$65,260	$513,377	26,010	$5,713	$32,921
10,001 - 11,000	53,116	$750,992	$763,222	$73,901	$557,769	28,866	$6,122	$38,511
11,001 - 12,000	52,481	$815,563	$832,372	$83,410	$603,676	31,600	$6,513	$44,241
12,001 - 13,000	50,391	$854,324	$874,216	$90,639	$629,876	33,989	$6,748	$48,691
13,001 - 14,000	47,149	$866,484	$888,086	$95,255	$636,441	35,222	$6,833	$51,659
14,001 - 15,000	44,220	$877,761	$900,158	$99,411	$641,164	36,009	$6,839	$54,223
15,001 - 20,000	167,027	$3,982,076	$4,095,729	$489,366	$2,885,960	171,061	$30,105	$267,893
20,001 - 30,000	126,971	$4,219,137	$4,321,925	$590,022	$3,019,801	173,836	$28,319	$325,068
30,001 - 40,000	28,164	$1,379,237	$1,410,583	$230,262	$955,006	43,261	$6,839	$117,720
40,001 - 50,000	9,204	$619,545	$632,418	$120,890	$408,020	14,319	$2,277	$54,940
50,001 -100,000	10,315	$1,125,915	$1,114,783	$264,109	$678,033	16,831	$2,631	$100,230
$100,001 AND OVER	2,110	$787,289	$801,388	$271,343	$431,221	2,988	$522	$71,610
TAXABLE RETURNS	1,135,010	$19,992,965	$20,208,506	$2,715,904	$14,143,657	725,974	$132,341	$1,304,588
NO-TAX RETURNS	130,654	$770,664	$539,912	$22,960	$295,596	54,493	$16,267	$0
ALL RETURNS	1,265,664	$20,763,629	$20,748,418	$2,738,863	$14,439,252	780,467	$148,608	$1,304,588

1983 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA TAXABLE INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 7 - MARRIED FILING COMBINED RETURNS, CONTINUED

MINNESOTA TAXABLE INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT
$ 0 - $ 1,000	57,029	$4,419	16,396	$746	$5,165	0	$0	7	$2
1,001 - 2,000	33,875	$1,485	11,118	$1,842	$3,327	0	$0	*	*
2,001 - 3,000	31,847	$5,349	10,831	$3,013	$8,362	0	$0	*	*
3,001 - 4,000	36,718	$23,360	12,785	$5,011	$28,371	62	$2	256	$6
4,001 - 5,000	43,066	$47,871	14,462	$7,240	$55,110	144	$7	751	$21
5,001 - 6,000	43,391	$62,030	14,561	$8,894	$70,924	221	$16	1,048	$36
6,001 - 7,000	41,675	$72,028	14,287	$10,316	$82,343	284	$24	1,139	$42
7,001 - 8,000	40,462	$81,514	13,803	$11,501	$93,015	288	$31	1,275	$48
8,001 - 9,000	39,670	$92,802	13,883	$13,110	$105,912	274	$35	1,321	$50
9,001 - 10,000	40,467	$104,087	13,536	$14,290	$118,377	194	$27	1,390	$52
10,001 - 11,000	40,303	$116,616	12,813	$14,936	$131,552	117	$18	1,549	$61
11,001 - 12,000	40,638	$130,164	11,843	$15,121	$145,285	79	$13	1,731	$70
12,001 - 13,000	39,686	$138,840	10,705	$14,861	$153,701	42	$14	1,807	$71
13,001 - 14,000	37,330	$141,673	9,819	$14,716	$156,389	26	$9	1,985	$77
14,001 - 15,000	35,245	$145,129	8,975	$14,454	$159,583	18	$8	2,131	$82
15,001 - 20,000	133,890	$656,783	33,137	$63,620	$720,403	*	*	11,992	$462
20,001 - 30,000	105,541	$663,548	21,430	$48,554	$712,102	*	*	16,968	$668
30,001 - 40,000	25,143	$218,464	3,021	$6,852	$225,315	*	*	6,772	$309
40,001 - 50,000	8,535	$101,991	669	$1,517	$103,508	0	$0	3,233	$171
50,001 -100,000	9,854	$171,596	461	$1,046	$172,641	0	$0	4,745	$295
$100,001 AND OVER	2,081	$98,758	29	$66	$98,823	0	$0	1,263	$100
TAXABLE RETURNS	886,446	$3,078,505	248,564	$271,705	$3,350,210	1,774	$229	61,407	$2,624
NO-TAX RETURNS	84,678	$226,078	45,976	$12,189	$238,267	2,158	$211	3,516	$138
ALL RETURNS	971,124	$3,304,582	294,540	$283,894	$3,588,477	3,932	$441	64,923	$2,762

*SUPPRESSED DUE TO DATA PRIVACY CONSIDERATIONS.

1983 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA TAXABLE INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 8 - SINGLE/MARRIED FILING SEPARATE RETURNS

MINNESOTA TAXABLE INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
$ 0 -$ 1,000	1,282	$19,729	$3,434	$788	$568	134	$87	$266
1,001 - 2,000	1,133	$15,097	$2,519	$280	$1,704	59	$54	$65
2,001 - 3,000	21,461	$101,320	$70,645	$1,485	$59,294	72	$1,441	$311
3,001 - 4,000	45,485	$231,951	$193,456	$5,848	$159,217	505	$3,266	$2,484
4,001 - 5,000	44,391	$291,827	$251,889	$11,850	$199,361	2,048	$3,740	$4,763
5,001 - 6,000	48,923	$369,761	$338,199	$19,788	$268,770	3,579	$4,084	$8,134
6,001 - 7,000	43,730	$387,402	$360,186	$24,751	$284,007	5,281	$3,770	$12,248
7,001 - 8,000	40,225	$409,273	$386,625	$30,205	$301,587	6,590	$3,547	$15,745
8,001 - 9,000	38,646	$442,718	$422,805	$36,610	$328,415	8,015	$3,462	$19,507
9,001 - 10,000	37,444	$476,117	$460,334	$43,211	$355,724	8,939	$3,399	$23,231
10,001 - 11,000	36,011	$506,836	$492,522	$49,478	$377,956	9,321	$3,283	$26,912
11,001 - 12,000	33,366	$514,305	$503,120	$53,775	$383,442	9,212	$3,076	$29,173
12,001 - 13,000	29,412	$493,322	$485,484	$54,523	$367,328	8,431	$2,731	$29,622
13,001 - 14,000	25,523	$464,918	$459,949	$54,201	$344,263	7,337	$2,361	$29,376
14,001 - 15,000	22,808	$447,899	$443,994	$54,929	$330,467	6,861	$2,131	$29,454
15,001 - 20,000	73,416	$1,724,472	$1,727,845	$235,289	$1,259,616	24,450	$7,013	$123,239
20,001 - 30,000	38,279	$1,244,678	$1,258,585	$199,630	$894,574	16,377	$4,003	$100,322
30,001 - 40,000	5,589	$280,991	$279,205	$55,222	$188,635	2,762	$644	$23,941
40,001 - 50,000	1,509	$106,500	$104,918	$24,161	$66,859	740	$180	$9,109
50,001 -100,000	1,394	$153,576	$152,757	$41,805	$90,332	806	$173	$13,372
$100,001 AND OVER	313	$159,994	$144,826	$47,901	$78,686	188	$40	$11,633
TAXABLE RETURNS	590,340	$8,842,687	$8,543,297	$1,045,731	$6,340,805	121,707	$52,488	$512,907
NO-TAX RETURNS	245,498	$1,060,988	$700,114	$19,818	$495,472	37,635	$21,693	$0
ALL RETURNS	835,838	$9,903,675	$9,243,411	$1,065,548	$6,836,277	159,342	$74,180	$512,907

1983 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA TAXABLE INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 8 - SINGLE/MARRIED FILING SEPARATE RETURNS, CONTINUED

MINNESOTA TAXABLE INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT
$ 0 -$ 1,000	238	$2,658	1,044	$114	$2,773	*	*	24	$1
1,001 - 2,000	174	$375	959	$159	$534	0	$0	6	$0
2,001 - 3,000	1,464	$3,730	19,997	$6,135	$9,865	315	$2	53	$1
3,001 - 4,000	4,830	$12,654	40,655	$15,736	$28,390	666	$25	335	$8
4,001 - 5,000	9,352	$23,220	35,039	$17,459	$40,679	2,461	$222	764	$18
5,001 - 6,000	9,660	$25,701	39,263	$23,940	$49,641	14,864	$1,252	909	$25
6,001 - 7,000	9,662	$26,863	34,068	$24,565	$51,428	4,972	$321	989	$28
7,001 - 8,000	9,669	$29,398	30,556	$25,435	$54,833	1,858	$193	1,037	$30
8,001 - 9,000	9,513	$30,286	29,133	$27,494	$57,780	1,278	$156	1,043	$31
9,001 - 10,000	9,642	$32,066	27,802	$29,334	$61,400	813	$92	1,128	$34
10,001 - 11,000	9,766	$34,494	26,245	$30,595	$65,088	482	$57	1,209	$35
11,001 - 12,000	9,623	$35,599	23,743	$30,304	$65,904	311	$28	1,215	$38
12,001 - 13,000	9,232	$35,644	20,180	$27,989	$63,632	117	$17	1,250	$38
13,001 - 14,000	8,954	$36,665	16,569	$24,821	$61,486	41	$10	1,221	$38
14,001 - 15,000	8,218	$35,118	14,590	$23,480	$58,598	26	$15	1,211	$37
15,001 - 20,000	32,005	$154,415	41,411	$78,525	$232,941	86	$111	5,205	$155
20,001 - 30,000	22,066	$127,656	16,213	$36,726	$164,382	*	*	4,358	$132
30,001 - 40,000	4,010	$31,766	1,579	$3,581	$35,347	0	$0	1,033	$35
40,001 - 50,000	1,211	$13,222	298	$676	$13,898	0	$0	366	$14
50,001 -100,000	1,231	$20,249	163	$370	$20,619	*	*	460	$18
$100,001 AND OVER	294	$18,196	19	$43	$18,239	0	$0	137	$6
TAXABLE RETURNS	170,814	$729,975	419,526	$427,481	$1,157,455	28,297	$2,516	23,953	$722
NO-TAX RETURNS	34,104	$180,140	211,394	$54,093	$234,233	47,077	$3,609	2,776	$71
ALL RETURNS	204,918	$910,114	630,920	$481,574	$1,391,688	75,374	$6,124	26,729	$792

*SUPPRESSED DUE TO DATA PRIVACY CONSIDERATIONS.

1983 MINNESOTA INDIVIDUAL INCOME TAX RETURNS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 9 - DATA BY COUNTY

COUNTY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
AITKIN	6,093	$57,343	$54,367	$8,923	$4,773	$40,240	$2,507
ANOKA	110,721	$1,783,025	$1,785,908	$16,130	$205,486	$1,267,733	$110,759
BECKER	13,809	$143,721	$139,739	$10,119	$12,739	$102,524	$6,786
BELTRAMI	13,267	$151,645	$148,136	$11,166	$14,673	$109,286	$7,919
BENTON	12,030	$145,351	$144,053	$11,974	$14,451	$106,118	$7,907
BIG STONE	3,901	$40,377	$40,220	$10,310	$3,940	$30,095	$2,066
BLUE EARTH	27,701	$348,804	$348,818	$12,592	$39,640	$253,472	$19,957
BROWN	16,609	$198,110	$198,068	$11,925	$21,625	$147,064	$11,235
CARLTON	13,683	$180,141	$175,833	$12,850	$19,430	$130,590	$10,549
CARVER	21,271	$332,241	$332,733	$15,643	$41,379	$231,263	$20,237
CASS	8,906	$91,537	$85,407	$9,590	$8,128	$62,133	$4,098
CHIPPEWA	8,230	$91,887	$91,719	$11,145	$9,478	$68,399	$5,021
CHISAGO	13,633	$188,184	$186,690	$13,694	$19,737	$132,403	$10,640
CLAY	23,805	$307,752	$300,373	$12,618	$32,279	$216,187	$16,738
CLEARWATER	3,608	$32,518	$31,781	$8,808	$2,642	$24,299	$1,491
COOK	2,186	$24,051	$22,761	$10,412	$2,305	$16,793	$1,171
COTTONWOOD	7,865	$93,263	$93,322	$11,865	$11,091	$68,317	$5,285

1983 MINNESOTA INDIVIDUAL INCOME TAX RETURNS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 9 - DATA BY COUNTY, CONTINUED

COUNTY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
CROW WING	20,359	$238,882	$231,975	$11,394	$24,134	$167,869	$12,412
DAKOTA	120,405	$2,148,293	$2,131,702	$17,704	$271,470	$1,478,478	$137,317
DODGE	7,909	$96,336	$96,672	$12,223	$9,882	$70,124	$5,282
DOUGLAS	14,651	$160,729	$158,331	$10,807	$15,454	$114,614	$8,052
FARIBAULT	10,878	$122,061	$121,521	$11,171	$13,267	$89,885	$6,557
FILLMORE	10,911	$112,752	$113,139	$10,369	$11,324	$84,291	$5,811
FREEBORN	19,935	$241,772	$238,691	$11,973	$26,252	$176,030	$13,425
GOODHUE	21,910	$284,576	$283,690	$12,948	$31,973	$207,166	$16,775
GRANT	3,767	$39,474	$39,629	$10,520	$3,876	$29,450	$2,069
HENNEPIN	595,801	$10,911,798	$10,756,634	$18,054	$1,532,755	$7,316,313	$695,067
HOUSTON	9,763	$113,537	$111,571	$11,428	$11,547	$82,823	$6,112
HUBBARD	6,562	$64,948	$62,188	$9,477	$5,367	$45,940	$2,908
ISANTI	11,343	$150,854	$150,203	$13,242	$15,428	$108,485	$8,568
ITASCA	19,106	$246,327	$236,405	$12,373	$25,458	$174,484	$13,724
JACKSON	7,167	$81,050	$81,316	$11,346	$8,853	$60,295	$4,462
KANABEC	5,444	$57,913	$57,363	$10,537	$5,237	$42,623	$2,871
KANDIYOHI	19,889	$242,940	$243,923	$12,264	$26,198	$175,094	$13,558

1983 MINNESOTA INDIVIDUAL INCOME TAX RETURNS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 9 - DATA BY COUNTY, CONTINUED

COUNTY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
KITTSON	3,398	$37,951	$37,869	$11,145	$3,832	$28,208	$2,070
KOOCHICHING	7,956	$106,789	$104,530	$13,138	$11,794	$78,630	$6,552
LAC QUI PARLE	5,595	$58,442	$58,492	$10,454	$5,860	$44,061	$3,106
LAKE	5,513	$69,998	$66,341	$12,034	$7,376	$49,114	$3,864
LAKE OF THE WOODS	1,807	$19,280	$18,666	$10,330	$1,838	$14,251	$988
LE SUEUR	12,820	$153,781	$152,991	$11,934	$16,735	$111,923	$8,529
LINCOLN	3,889	$35,745	$35,524	$9,134	$3,117	$27,075	$1,744
LYON	14,120	$173,506	$172,212	$12,196	$19,273	$127,650	$9,882
MCLEOD	17,697	$224,576	$225,155	$12,723	$24,666	$165,901	$13,104
MAHNOMEN	2,051	$19,275	$18,245	$8,896	$1,622	$13,885	$876
MARSHALL	6,252	$63,311	$62,717	$10,032	$6,217	$46,683	$3,281
MARTIN	14,603	$180,043	$179,961	$12,324	$20,565	$130,867	$10,092
MEEKER	10,720	$118,844	$118,933	$11,094	$11,846	$87,894	$6,409
MILLE LACS	8,772	$96,302	$95,424	$10,878	$9,041	$70,355	$4,994
MORRISON	13,191	$133,122	$130,477	$9,891	$11,832	$97,111	$6,410
MOWER	21,995	$281,144	$275,144	$12,509	$31,600	$202,111	$16,280
MURRAY	5,928	$63,485	$63,967	$10,791	$6,882	$47,751	$3,518

1983 MINNESOTA INDIVIDUAL INCOME TAX RETURNS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 9 -DATA BY COUNTY, CONTINUED

COUNTY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
NICOLLET	14,147	$181,062	$180,966	$12,792	$19,569	$131,117	$10,341
NOBLES	12,347	$144,920	$144,816	$11,729	$15,878	$107,918	$8,153
NORMAN	4,560	$50,574	$50,680	$11,114	$5,369	$37,877	$2,787
OLMSTED	58,191	$956,198	$944,046	$16,223	$122,178	$665,174	$60,157
OTTERTAIL	26,220	$280,793	$275,614	$10,512	$27,700	$203,051	$14,134
PENNINGTON	7,026	$79,983	$78,798	$11,215	$8,493	$57,221	$4,246
PINE	8,861	$94,902	$92,400	$10,428	$8,694	$69,249	$4,825
PIPESTONE	5,939	$62,151	$61,827	$10,410	$6,409	$45,847	$3,233
POLK	17,053	$199,955	$197,822	$11,600	$20,833	$145,615	$10,816
POPE	5,780	$57,239	$56,766	$9,821	$5,462	$42,255	$2,826
RAMSEY	269,436	$4,522,484	$4,473,149	$16,602	$586,680	$3,141,978	$285,581
RED LAKE	2,415	$21,514	$21,331	$8,833	$1,737	$16,139	$945
REDWOOD	10,614	$122,687	$122,723	$11,562	$13,008	$91,757	$6,879
RENVILLE	11,230	$133,532	$134,972	$12,019	$15,255	$100,527	$7,919
RICE	23,634	$312,653	$310,775	$13,149	$33,676	$224,313	$17,647
ROCK	5,746	$64,612	$64,458	$11,218	$6,999	$48,057	$3,558
ROSEAU	6,306	$65,001	$65,061	$10,317	$6,070	$49,699	$3,421

1983 MINNESOTA INDIVIDUAL INCOME TAX RETURNS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 9 - DATA BY COUNTY, CONTINUED

COUNTY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
ST LOUIS	103,217	$1,394,363	$1,325,211	$12,839	$154,374	$970,782	$78,435
SCOTT	25,840	$398,293	$398,915	$15,438	$45,780	$278,961	$23,974
SHERBURNE	15,481	$230,161	$229,062	$14,796	$25,889	$162,643	$13,751
SIBLEY	8,536	$90,599	$91,457	$10,714	$9,711	$68,203	$4,975
STEARNS	54,337	$677,841	$673,996	$12,404	$72,957	$489,991	$37,779
STEELE	17,539	$225,184	$224,714	$12,812	$25,332	$163,844	$12,980
STEVENS	5,672	$67,413	$67,838	$11,960	$7,444	$50,273	$3,938
SWIFT	6,553	$69,196	$69,248	$10,567	$6,960	$52,123	$3,734
TODD	10,615	$101,994	$101,156	$9,530	$8,812	$75,453	$4,885
TRAVERSE	2,907	$32,425	$32,369	$11,135	$3,456	$24,195	$1,824
WABASHA	10,727	$121,652	$121,230	$11,301	$12,281	$89,554	$6,518
WADENA	5,997	$60,571	$59,930	$9,993	$5,693	$44,840	$3,058
WASECA	10,160	$126,558	$126,349	$12,436	$13,843	$92,625	$7,240
WASHINGTON	64,683	$1,174,229	$1,171,950	$18,118	$152,548	$809,750	$76,505
WATONWAN	6,995	$80,537	$80,535	$11,513	$8,694	$59,813	$4,431
WILKIN	4,326	$53,995	$53,724	$12,419	$6,062	$40,045	$3,201
WINONA	23,726	$292,343	$287,030	$12,098	$31,613	$211,071	$16,135

1983 MINNESOTA INDIVIDUAL INCOME TAX RETURNS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 9 - DATA BY COUNTY, CONTINUED

COUNTY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
WRIGHT	30,722	$409,707	$408,483	$13,296	$42,984	$292,600	$23,237
YELLOW MEDICINE	7,267	$80,511	$81,000	$11,146	$8,696	$60,850	$4,534
COUNTY TOTAL	2,274,230	$34,397,610	$33,991,930	$14,947	$4,243,504	$23,989,760	$2,079,637
OTHER STATES AND UNDESIGNATED	69,226	$1,784,537	$618,792	$8,939	$86,931	$426,631	$30,527
GRAND TOTAL	2,343,456	$36,182,147	$34,610,722	$14,769	$4,330,435	$24,416,391	$2,110,164

1983 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-AITKIN							
AITKIN	1,109	$12,042,687	$11,540,886	$10,407	$1,198,031	$8,382,582	$577,491
HILL CITY	206	$1,776,308	$1,725,272	$8,375	$144,714	$1,297,584	$79,773
MC GRATH	22	$262,295	$283,805	$12,900	$23,425	$219,017	$16,690
MC GREGOR	174	$1,990,065	$1,884,087	$10,828	$217,077	$1,372,984	$94,481
PALISADE	92	$800,657	$729,319	$7,927	$63,807	$553,720	$33,432
TAMARACK	32	$257,112	$259,377	$8,106	$17,948	$200,691	$11,950
CITY TOTAL	1,635	$17,129,124	$16,422,746	$10,044	$1,665,002	$12,026,578	$813,817
COUNTY-ANOKA							
ANDOVER	3,110	$55,049,207	$55,678,713	$17,903	$6,270,446	$38,577,530	$3,485,661
ANOKA	12,679	$204,412,682	$204,630,096	$16,139	$23,654,241	$143,995,903	$12,598,259
BETHEL	611	$9,661,038	$9,686,830	$15,854	$1,070,795	$6,915,330	$599,920
BLAINE	15,846	$259,028,277	$259,737,769	$16,391	$28,725,389	$184,612,768	$15,857,420
CENTERVILLE	405	$6,959,576	$7,049,730	$17,407	$807,373	$4,893,107	$433,251
CIRCLE PINES	2,599	$42,826,045	$42,955,370	$16,528	$4,958,194	$30,408,282	$2,663,143
COLUMBIA HEIGHTS	10,100	$154,835,871	$154,472,103	$15,294	$19,314,145	$112,261,206	$9,913,976
COON RAPIDS	20,821	$346,538,796	$347,989,900	$16,713	$39,669,579	$245,015,220	$21,532,781
EAST BETHEL	1,693	$28,331,525	$28,251,172	$16,687	$3,070,159	$19,851,757	$1,737,540
FRIDLEY	15,873	$267,442,714	$268,577,389	$16,920	$33,837,187	$191,979,638	$17,605,521
HAM LAKE	2,591	$43,425,511	$43,645,688	$16,845	$4,745,054	$30,481,913	$2,637,597
HILLTOP	154	$2,228,937	$2,215,794	$14,388	$253,936	$1,675,654	$137,767
LEXINGTON	684	$10,081,476	$10,054,816	$14,700	$1,078,952	$7,402,805	$609,422
LINO LAKES	2,133	$35,246,190	$35,408,437	$16,600	$3,727,367	$24,316,087	$2,069,815
RAMSEY	3,221	$56,953,827	$57,396,610	$17,820	$6,383,910	$40,124,223	$3,567,189
SPRING LAKE PARK	2,987	$48,305,409	$48,805,501	$16,339	$5,646,981	$35,351,571	$3,127,189
ST FRANCIS	469	$6,773,049	$6,799,971	$14,499	$670,350	$4,763,985	$382,325
CITY TOTAL	95,976	$1,578,100,130	$1,583,355,889	$16,497	$183,884,058	$1,122,626,979	$98,958,775
COUNTY-BECKER							
AUDUBON	166	$1,670,796	$1,617,182	$9,742	$141,594	$1,167,345	$71,084
CALLAWAY	83	$752,089	$690,049	$8,314	$61,361	$520,380	$31,140
DETROIT LAKES	4,103	$49,266,382	$48,178,429	$11,742	$4,935,461	$34,694,295	$2,538,620
FRAZEE	483	$4,776,430	$4,607,396	$9,539	$396,890	$3,487,068	$209,654
LAKE PARK	372	$4,022,829	$3,927,077	$10,557	$373,903	$2,899,947	$193,290
OGEMA	78	$683,020	$566,710	$7,266	$38,184	$458,717	$23,495

1983 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
WOLF LAKE	26	$178,792	$181,768	$6,991	$11,803	$138,749	$4,610
CITY TOTAL	5,311	$61,350,338	$59,768,611	$11,254	$5,959,196	$43,366,501	$3,071,892
COUNTY-BELTRAMI							
BEMIDJI	5,743	$68,245,200	$66,537,455	$11,586	$6,870,637	$49,243,106	$3,639,537
BLACKDUCK	332	$3,584,152	$3,436,551	$10,351	$338,916	$2,549,315	$173,136
KELLIHER	127	$1,204,141	$1,160,913	$9,141	$105,859	$891,607	$52,100
SOLWAY	59	$632,944	$624,498	$10,585	$61,164	$467,099	$32,018
TENSTRIKE	66	$645,548	$633,804	$9,591	$57,184	$474,687	$31,144
TURTLE RIVER	17	$150,851	$146,627	$8,625	$12,969	$113,334	$7,471
WILTON	75	$787,981	$746,149	$9,949	$72,540	$567,457	$37,928
CITY TOTAL	6,424	$75,265,731	$73,300,860	$11,410	$7,520,750	$54,315,655	$3,973,334
COUNTY-BENTON							
FOLEY	936	$11,051,379	$11,017,015	$11,770	$1,092,880	$8,233,617	$599,417
GILMAN	57	$635,682	$625,994	$10,982	$50,901	$474,202	$28,777
RICE	418	$5,074,457	$5,068,622	$12,126	$498,229	$3,656,806	$260,423
RONNEBY	14	$165,318	$160,201	$11,443	$16,912	$128,588	$9,369
SAUK RAPIDS	2,510	$33,961,873	$33,529,157	$13,358	$3,649,726	$24,137,276	$1,912,474
CITY TOTAL	3,935	$50,888,709	$50,400,989	$12,808	$5,308,648	$36,630,489	$2,810,460
COUNTY-BIG STONE							
BARRY	17	$166,920	$168,917	$9,936	$14,384	$134,908	$9,550
BEARDSLEY	174	$1,576,173	$1,575,364	$9,054	$152,262	$1,202,076	$79,676
CLINTON	342	$3,809,051	$3,774,358	$11,036	$395,008	$2,757,684	$187,138
CORRELL	36	$263,945	$248,841	$6,912	$18,662	$198,568	$9,839
GRACEVILLE	400	$4,129,763	$4,048,587	$10,121	$378,131	$2,996,677	$188,592
JOHNSON	24	$232,366	$227,557	$9,482	$20,231	$179,474	$10,100
ODESSA	86	$727,118	$720,158	$8,374	$49,716	$559,570	$28,815
ORTONVILLE	1,457	$16,824,294	$16,570,800	$11,373	$1,765,838	$12,201,415	$877,694
CITY TOTAL	2,536	$27,729,630	$27,334,582	$10,779	$2,794,232	$2[illegible],230,372	$1,391,405

1983 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-BLUE EARTH							
AMBOY	349	$3,998,847	$3,989,057	$11,430	$477,111	$2,917,741	$207,889
EAGLE LAKE	745	$9,399,448	$9,408,914	$12,629	$866,707	$6,914,646	$502,819
GOOD THUNDER	319	$3,865,765	$3,906,837	$12,247	$409,874	$2,852,508	$214,000
LAKE CRYSTAL	1,202	$14,344,863	$14,211,198	$11,823	$1,427,623	$10,510,832	$771,334
MADISON LAKE	381	$4,591,695	$4,605,686	$12,088	$468,888	$3,304,451	$240,591
MANKATO	15,573	$210,035,049	$209,694,185	$13,465	$25,073,781	$150,758,873	$12,353,207
MAPLETON	762	$8,962,665	$8,961,455	$11,760	$920,907	$6,427,271	$460,864
PEMBERTON	100	$1,173,560	$1,156,718	$11,567	$106,675	$852,767	$56,405
SKYLINE	82	$1,421,516	$1,415,754	$17,265	$175,528	$993,051	$90,787
ST CLAIR	324	$4,166,836	$4,124,685	$12,731	$424,638	$2,975,824	$224,309
VERNON CENTER	181	$2,000,864	$2,015,547	$11,136	$188,760	$1,478,041	$96,648
CITY TOTAL	20,018	$263,961,108	$263,490,036	$13,163	$30,540,492	$189,986,005	$15,218,854
COUNTY-BROWN							
COBDEN	18	$174,428	$173,708	$9,650	$16,170	$138,325	$7,950
COMFREY	304	$3,533,865	$3,501,219	$11,517	$401,384	$2,593,824	$193,896
EVAN	31	$314,196	$320,452	$10,337	$27,162	$260,131	$16,747
HANSKA	240	$2,639,966	$2,590,617	$10,794	$243,387	$1,924,463	$132,272
NEW ULM	8,030	$103,109,693	$102,655,228	$12,784	$11,462,777	$75,351,484	$5,917,952
SLEEPY EYE	2,153	$26,047,608	$25,798,414	$11,983	$2,861,960	$19,139,605	$1,442,850
SPRINGFIELD	1,412	$16,829,855	$16,901,625	$11,970	$1,859,387	$12,364,416	$923,041
CITY TOTAL	12,188	$152,649,611	$151,941,263	$12,466	$16,872,227	$111,772,248	$8,634,709
COUNTY-CARLTON							
BARNUM	250	$3,073,815	$3,049,043	$12,196	$293,021	$2,202,844	$164,265
CARLTON	496	$6,675,605	$6,583,781	$13,274	$701,779	$4,901,456	$398,317
CLOQUET	5,779	$82,127,337	$79,881,799	$13,823	$9,617,969	$58,949,556	$5,026,713
CROMWELL	105	$1,056,730	$1,043,499	$9,940	$87,697	$786,148	$52,673
KETTLE RIVER	94	$1,071,920	$1,050,921	$11,180	$107,480	$799,970	$58,455
MOOSE LAKE	658	$8,219,071	$8,146,277	$12,380	$840,122	$6,128,840	$465,561
SCANLON	243	$3,225,280	$3,118,713	$12,834	$343,291	$2,338,617	$196,383
THOMSON	60	$881,018	$884,677	$14,745	$107,070	$662,733	$59,594
WRENSHALL	168	$2,184,569	$2,127,333	$12,663	$216,701	$1,583,468	$119,427
WRIGHT	96	$1,123,191	$1,097,519	$11,432	$128,444	$754,848	$51,868

1983 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
CITY TOTAL	7,949	$109,638,536	$106,983,762	$13,459	$12,443,574	$79,108,480	$6,593,255
COUNTY-CARVER							
CARVER	382	$5,681,719	$5,686,552	$14,886	$616,327	$4,075,914	$333,990
CHASKA	5,289	$87,254,319	$87,570,510	$16,557	$10,571,196	$61,360,608	$5,369,152
COLOGNE	438	$5,735,230	$5,786,377	$13,211	$657,356	$4,267,135	$338,819
HAMBURG	255	$3,517,147	$3,527,421	$13,833	$389,602	$2,559,106	$209,225
MAYER	301	$3,930,739	$3,964,385	$13,171	$432,293	$2,844,888	$224,224
NEW GERMANY	207	$2,362,810	$2,383,788	$11,516	$249,401	$1,761,862	$124,889
NORWOOD	747	$9,384,563	$9,309,629	$12,463	$1,015,206	$6,842,999	$527,128
VICTORIA	605	$9,892,038	$9,893,314	$16,353	$1,162,104	$6,637,224	$597,248
WACONIA	1,815	$27,707,980	$27,738,099	$15,283	$3,314,705	$19,362,805	$1,678,281
WATERTOWN	1,112	$14,598,114	$14,629,050	$13,156	$1,501,516	$10,596,191	$816,764
YOUNG AMERICA	771	$10,243,281	$10,239,502	$13,281	$1,004,328	$7,344,226	$559,722
CITY TOTAL	11,922	$180,307,940	$180,728,627	$15,159	$20,914,034	$127,652,958	$10,779,442
COUNTY-CASS							
BACKUS	158	$1,464,243	$1,365,192	$8,640	$96,199	$990,217	$53,344
BENA	44	$355,191	$320,783	$7,291	$24,221	$254,825	$10,749
BOY RIVER	26	$181,036	$171,786	$6,607	$13,726	$134,837	$5,851
CASS LAKE	390	$3,943,050	$3,203,428	$8,214	$287,604	$2,400,317	$148,727
CHICKAMOW BEACH	16	$202,563	$194,495	$12,156	$20,778	$145,813	$10,936
EAST GULL LAKE	211	$3,965,262	$3,863,450	$18,310	$551,657	$2,605,196	$250,244
FEDERAL DAM	52	$567,947	$503,662	$9,686	$41,761	$393,897	$32,080
HACKENSACK	163	$1,732,988	$1,642,540	$10,077	$153,305	$1,134,332	$70,630
LAKESHORE	225	$2,541,572	$2,527,382	$11,233	$246,941	$1,799,187	$137,713
LONGVILLE	120	$1,211.065	$1,090,890	$9,091	$130,194	$776,131	$56,339
PILLAGER	180	$1,853,087	$1,785,115	$9,917	$154,158	$1,305,395	$82,682
PINE RIVER	424	$4,751,157	$4,692,215	$11,067	$487,127	$3,391,522	$241,838
REMER	217	$2,634,459	$2,612,965	$12,041	$283,375	$1,878,481	$151,104
WALKER	647	$7,559,622	$7,223,657	$11,165	$751,007	$5,219,838	$383,911
CITY TOTAL	2,873	$32,963,242	$31,197,560	$10,859	$3,242,053	$22,429,988	$1,636,150
COUNTY-CHIPPEWA							
CLARA CITY	875	$10,622,159	$10,633,169	$12,152	$1,320,597	$7,657,962	$584,137
MAYNARD	250	$2,345,156	$2,287,850	$9,151	$216,336	$1,753,799	$111,530

1983 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
MILAN	229	$2,385,690	$2,338,273	$10,211	$240,711	$1,776,169	$117,408
MONTEVIDEO	3,592	$43,243,606	$42,776,137	$11,909	$4,546,514	$31,516,851	$2,354,840
WATSON	118	$1,108,109	$1,078,701	$9,142	$100,910	$805,585	$50,162
CITY TOTAL	5,064	$59,704,720	$59,114,130	$11,673	$6,425,068	$43,510,366	$3,218,077
COUNTY-CHISAGO							
BRANCH	479	$6,923,192	$6,923,008	$14,453	$717,220	$4,954,617	$401,001
CENTER CITY	332	$4,995,429	$4,982,666	$15,008	$521,968	$3,437,517	$284,864
CHISAGO CITY	1,023	$15,209,999	$14,985,536	$14,649	$1,620,288	$10,490,272	$871,903
HARRIS	366	$4,674,623	$4,618,068	$12,618	$465,475	$3,337,615	$254,033
LINDSTROM	1,429	$20,096,591	$19,627,564	$13,735	$2,150,509	$13,621,926	$1,083,684
NORTH BRANCH	990	$13,256,788	$13,166,706	$13,300	$1,359,091	$9,392,139	$738,244
RUSH CITY	782	$9,728,892	$9,625,730	$12,309	$1,079,170	$6,855,582	$522,316
SHAFER	139	$1,818,321	$1,841,958	$13,251	$205,985	$1,342,520	$111,207
STACY	611	$8,803,364	$8,715,404	$14,264	$856,823	$6,294,332	$492,533
TAYLOR FALLS	286	$4,361,556	$4,309,416	$15,068	$558,010	$3,038,623	$263,247
WYOMING	1,027	$17,028,657	$17,136,568	$16,686	$1,910,207	$11,956,585	$1,045,068
CITY TOTAL	7,464	$106,897,412	$105,932,624	$14,192	$11,444,746	$74,721,728	$6,068,100
COUNTY-CLAY							
BARNESVILLE	1,010	$11,114,462	$10,891,024	$10,783	$990,942	$8,051,949	$539,084
COMSTOCK	68	$844,843	$824,517	$12,125	$95,589	$612,261	$43,856
DILWORTH	1,174	$14,833,446	$14,489,405	$12,342	$1,450,437	$10,716,371	$792,359
FELTON	120	$1,463,853	$1,457,969	$12,150	$156,630	$1,096,104	$86,006
GEORGETOWN	105	$1,245,299	$1,245,198	$11,859	$109,889	$949,512	$73,696
GLYNDON	538	$6,521,507	$6,456,828	$12,002	$657,243	$4,720,972	$361,146
HAWLEY	948	$10,402,901	$10,270,547	$10,834	$949,716	$7,461,212	$511,197
HITTERDAL	104	$942,406	$905,049	$8,702	$61,041	$706,361	$38,864
MOORHEAD	13,821	$192,710,121	$188,000,824	$13,603	$20,836,617	$133,314,327	$10,693,831
SABIN	281	$4,002,664	$4,051,224	$14,417	$445,199	$2,962,497	$246,290
ULEN	224	$2,453,644	$2,449,750	$10,936	$254,588	$1,837,067	$131,279
CITY TOTAL	18,393	$246,535,146	$241,042,335	$13,105	$26,007,891	$172,428,633	$13,517,608
COUNTY-CLEARWATER							
BAGLEY	632	$6,526,048	$6,346,045	$10,041	$657,572	$4,758,774	$315,167
CLEARBROOK	244	$2,578,916	$2,512,813	$10,298	$222,629	$1,904,206	$123,916

1983 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GONVICK	173	$1,858,147	$1,830,475	$10,581	$180,755	$1,374,912	$92,525
LEONARD	33	$390,006	$331,180	$10,036	$31,596	$244,315	$13,515
SHEVLIN	68	$622,315	$602,699	$8,863	$47,784	$469,870	$28,273
CITY TOTAL	1,150	$11,975,432	$11,623,212	$10,107	$1,140,336	$8,752,077	$573,396
COUNTY-COOK							
GRAND MARAIS	1,134	$13,291,492	$12,807,890	$11,294	$1,353,008	$9,398,921	$686,039
CITY TOTAL	1,134	$13,291,492	$12,807,890	$11,294	$1,353,008	$9,398,921	$686,039
COUNTY-COTTONWOOD							
BINGHAM LAKE	111	$1,265,297	$1,241,639	$11,186	$131,828	$957,225	$68,918
JEFFERS	214	$2,540,790	$2,525,877	$11,803	$304,881	$1,866,200	$136,095
MOUNTAIN LAKE	1,157	$13,264,146	$13,190,399	$11,401	$1,312,335	$9,368,770	$648,931
STORDEN	164	$2,104,646	$2,094,373	$12,771	$229,306	$1,510,927	$116,202
WESTBROOK	501	$5,620,484	$5,599,495	$11,177	$580,715	$4,095,089	$288,741
WINDOM	2,765	$38,048,084	$37,654,081	$13,618	$5,509,073	$26,933,452	$2,272,255
CITY TOTAL	4,912	$62,843,447	$62,305,855	$12,684	$8,068,138	$44,731,663	$3,531,142
COUNTY-CROW WING							
BAXTER	1,104	$15,274,444	$15,400,184	$13,949	$1,582,855	$11,076,282	$912,455
BRAINERD	6,780	$84,643,620	$83,328,380	$12,290	$8,903,056	$60,610,667	$4,671,351
BREEZY POINT	113	$1,306,597	$1,255,312	$11,109	$131,434	$828,629	$59,653
CROSBY	934	$10,644,010	$10,110,451	$10,825	$1,088,327	$7,367,880	$521,369
CROSSLAKE	490	$5,901,907	$5,258,713	$10,732	$653,042	$3,516,893	$267,088
CUYUNA	52	$531,338	$502,094	$9,656	$45,646	$390,014	$24,592
DEERWOOD	379	$4,946,361	$4,670,092	$12,322	$606,660	$3,122,321	$253,869
EMILY	216	$2,071,251	$1,865,503	$8,637	$159,478	$1,355,989	$84,599
FIFTY LAKES	105	$995,549	$853,375	$8,127	$86,330	$609,622	$38,414
FORT RIPLEY	43	$465,417	$446,315	$10,379	$37,414	$333,078	$24,128
GARRISON	104	$1,015,554	$956,274	$9,195	$93,337	$708,128	$42,674
IRONTON	257	$2,793,820	$2,692,696	$10,477	$252,927	$2,038,707	$133,935
JENKINS	57	$514,494	$523,089	$9,177	$43,517	$413,796	$26,506
MANHATTAN BEACH	37	$907,373	$806,231	$21,790	$195,468	$491,303	$56,656
NISSWA	635	$8,322,456	$8,051,845	$12,680	$897,848	$5,604,961	$437,627
PEQUOT LAKES	513	$6,202,592	$5,853,208	$11,410	$661,650	$4,117,779	$302,205
RIVERTON	24	$334,374	$325,732	$13,572	$27,714	$245,493	$18,658

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DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
TROMMALD	14	$110,077	$86,644	$6,189	$5,100	$67,047	$3,033
CITY TOTAL	11,857	$146,981,234	$142,986,138	$12,059	$15,471,803	$102,898,589	$7,878,810
COUNTY-DAKOTA							
APPLE VALLEY	12,854	$256,340,004	$254,661,120	$19,812	$30,723,971	$172,721,948	$16,510,199
BURNSVILLE	21,343	$423,015,216	$420,348,884	$19,695	$55,166,772	$286,986,971	$28,053,143
COATES	57	$806,022	$805,004	$14,123	$100,482	$595,784	$53,552
EAGAN	13,672	$261,861,100	$260,280,419	$19,037	$31,642,445	$179,512,913	$16,764,549
FARMINGTON	3,512	$55,357,274	$55,142,255	$15,701	$6,191,395	$39,303,946	$3,385,408
HAMPTON	283	$4,271,421	$4,281,191	$15,128	$531,980	$2,990,671	$256,380
HASTINGS	8,204	$133,051,443	$133,036,969	$16,216	$16,338,660	$95,127,267	$8,556,124
INVER GROVE HEIGHTS	9,046	$153,290,303	$153,867,283	$17,009	$18,852,228	$109,488,186	$9,815,243
LAKEVILLE	6,269	$112,264,241	$111,817,478	$17,837	$13,559,160	$77,008,746	$7,079,462
LILYDALE	105	$4,913,553	$3,991,702	$38,016	$932,037	$2,307,405	$285,753
MENDOTA HEIGHTS	3,197	$84,900,916	$85,753,409	$26,823	$15,271,590	$53,391,808	$6,076,813
MENDOTA	172	$3,867,011	$3,892,753	$22,632	$617,729	$2,615,961	$267,302
MIESVILLE	70	$932,294	$943,807	$13,483	$114,622	$682,466	$57,582
NEW TRIER	60	$877,399	$888,354	$14,806	$90,051	$657,946	$53,040
NORTHFIELD	63	$1,079,747	$1,089,399	$17,292	$123,989	$715,482	$61,810
RANDOLPH	208	$2,801,256	$2,784,139	$13,385	$316,727	$2,058,909	$165,427
ROSEMOUNT	4,357	$72,097,190	$72,072,321	$16,542	$8,360,460	$50,562,849	$4,444,363
SOUTH ST PAUL	11,968	$176,187,137	$174,264,938	$14,561	$20,705,443	$126,617,702	$10,729,207
SUNFISH LAKE	108	$4,984,938	$4,910,400	$45,467	$872,859	$2,438,908	$319,054
VERMILLION	240	$3,647,625	$3,675,811	$15,316	$408,631	$2,632,335	$227,128
WEST ST PAUL	10,447	$179,593,434	$176,682,901	$16,912	$24,947,471	$124,271,186	$11,528,119
CITY TOTAL	106,235	$1,936,139,524	$1,925,190,537	$18,122	$245,868,702	$1,332,689,389	$124,689,657
COUNTY-DODGE							
CLAREMONT	283	$3,105,655	$3,076,922	$10,873	$288,819	$2,279,703	$153,661
DODGE CENTER	1,044	$13,623,285	$13,513,421	$12,944	$1,605,355	$9,587,476	$740,595
HAYFIELD	626	$7,773,442	$7,957,773	$12,712	$774,022	$5,812,336	$444,477
KASSON	1,745	$24,148,376	$24,180,556	$13,857	$2,549,057	$17,442,321	$1,386,592
MANTORVILLE	342	$4,738,598	$4,723,095	$13,810	$503,071	$3,359,229	$259,139
WEST CONCORD	435	$5,036,994	$4,943,929	$11,365	$454,023	$3,512,699	$242,357
CITY TOTAL	4,475	$58,426,350	$58,395,696	$13,049	$6,174,347	$41,993,764	$3,226,820

1983 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-DOUGLAS							
ALEXANDRIA	4,980	$59,351,157	$58,147,325	$11,676	$5,937,049	$41,726,154	$3,037,595
BRANDON	267	$2,815,737	$2,817,516	$10,552	$255,028	$2,074,709	$138,544
CARLOS	177	$1,762,731	$1,737,274	$9,815	$144,726	$1,314,572	$80,596
EVANSVILLE	235	$2,306,197	$2,155,781	$9,174	$179,662	$1,581,410	$96,778
FORADA	43	$436,433	$449,290	$10,449	$44,959	$347,400	$24,684
GARFIELD	155	$1,789,796	$1,763,310	$11,376	$176,562	$1,295,144	$92,600
KENSINGTON	123	$1,353,074	$1,335,498	$10,858	$157,478	$981,493	$69,297
MILTONA	106	$1,008,622	$976,759	$9,215	$83,869	$751,384	$45,713
MILLERVILLE	38	$314,097	$318,432	$8,380	$23,911	$232,907	$11,789
NELSON	118	$1,241,719	$1,226,729	$10,396	$105,650	$927,256	$61,034
OSAKIS	638	$6,324,556	$6,180,512	$9,687	$554,100	$4,589,022	$300,308
CITY TOTAL	6,880	$78,704,119	$77,108,426	$11,208	$7,662,994	$55,821,451	$3,958,937
COUNTY-FARIBAULT							
BLUE EARTH	2,423	$31,308,237	$30,941,578	$12,770	$3,726,390	$22,104,376	$1,706,198
BRICELYN	261	$3,135,445	$3,149,459	$12,067	$365,666	$2,346,234	$172,809
DELAVAN	142	$1,499,884	$1,423,410	$10,024	$142,804	$1,066,172	$74,488
EASTON	154	$1,590,141	$1,590,653	$10,329	$166,805	$1,210,042	$83,246
ELMORE	433	$4,556,706	$4,535,203	$10,474	$466,786	$3,332,796	$213,886
FROST	147	$1,732,045	$1,721,564	$11,711	$177,735	$1,267,189	$92,239
KIESTER	320	$3,463,282	$3,473,430	$10,854	$349,285	$2,617,310	$170,129
MINNESOTA LAKE	373	$4,078,530	$4,025,557	$10,792	$394,023	$2,962,802	$197,580
WALTERS	65	$801,249	$787,811	$12,120	$78,851	$546,084	$40,036
WELLS	1,570	$18,093,944	$17,906,701	$11,406	$1,914,176	$13,404,074	$972,762
WINNEBAGO	896	$10,349,190	$10,176,719	$11,358	$2,049,427	$7,526,153	$544,511
CITY TOTAL	6,784	$80,608,653	$79,732,085	$11,753	$8,831,858	$58,383,232	$4,267,883
COUNTY-FILLMORE							
CANTON	165	$1,662,420	$1,603,418	$9,718	$145,132	$1,218,431	$68,912
CHATFIELD	1,231	$16,471,315	$16,494,866	$13,400	$2,043,289	$11,844,348	$951,693
FOUNTAIN	178	$1,911,667	$1,960,900	$11,016	$190,843	$1,433,205	$97,797
HARMONY	574	$6,897,577	$6,875,043	$11,977	$783,427	$4,962,076	$354,469
LANESBORO	451	$4,424,741	$4,400,830	$9,758	$378,482	$3,392,374	$207,391
MABEL	488	$5,281,213	$5,185,937	$10,627	$550,477	$3,806,056	$249,812
OSTRANDER	122	$1,530,731	$1,537,190	$12,600	$174,104	$1,167,363	$91,141

1983 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
PETERSON	152	$1,500,097	$1,486,380	$9,779	$124,396	$1,109,374	$70,237
PRESTON	826	$9,816,680	$9,829,864	$11,901	$980,132	$7,199,676	$524,177
RUSHFORD CITY	773	$8,797,079	$8,925,775	$11,547	$902,474	$6,624,504	$474,556
RUSHFORD VILLAGE	10	$104,885	$108,180	$10,818	$8,102	$80,871	$4,723
SPRING VALLEY	1,351	$16,369,547	$16,390,166	$12,132	$1,875,042	$12,044,272	$916,493
WHALEN	41	$441,171	$432,474	$10,548	$38,674	$328,973	$22,285
WYKOFF	251	$2,799,639	$2,762,511	$11,006	$248,734	$2,073,637	$132,623
CITY TOTAL	6,613	$78,008,762	$77,993,534	$11,794	$8,443,308	$57,285,160	$4,166,309
COUNTY-FREEBORN							
ALBERT LEA	11,279	$147,190,367	$144,283,933	$12,792	$16,147,346	$105,546,447	$8,280,943
ALDEN	404	$5,245,335	$5,335,227	$13,206	$634,072	$3,998,648	$325,366
CLARKS GROVE	333	$4,290,589	$4,291,915	$12,889	$453,811	$3,191,475	$251,707
CONGER	95	$1,175,122	$1,191,919	$12,547	$165,584	$863,541	$69,283
EMMONS	253	$3,042,591	$2,959,758	$11,699	$350,842	$2,227,916	$149,111
FREEBORN	187	$2,257,229	$2,218,897	$11,866	$226,471	$1,634,050	$120,950
GENEVA	207	$2,265,543	$2,254,809	$10,893	$242,875	$1,665,683	$118,668
GLENVILLE	481	$5,576,689	$5,317,864	$11,056	$502,835	$3,989,244	$273,533
HARTLAND	172	$1,838,568	$1,807,864	$10,511	$181,458	$1,333,928	$92,178
HAYWARD	130	$1,492,867	$1,482,238	$11,402	$150,909	$1,102,951	$78,681
HOLLANDALE	236	$2,747,113	$2,762,273	$11,705	$303,919	$1,917,280	$140,094
MANCHESTER	48	$648,018	$645,437	$13,447	$80,600	$496,369	$40,712
MYRTLE	29	$285,879	$284,153	$9,798	$24,736	$222,814	$14,036
TWIN LAKES	81	$980,361	$997,826	$12,319	$86,316	$751,815	$50,940
CITY TOTAL	13,935	$179,036,271	$175,834,113	$12,618	$19,551,774	$128,942,161	$10,006,200
COUNTY-GOODHUE							
BELLECHESTER	96	$902,545	$906,341	$9,441	$69,871	$655,942	$36,161
CANNON FALLS	1,928	$28,132,773	$27,988,808	$14,517	$3,373,978	$20,221,628	$1,768,612
DENNISON	83	$1,036,384	$1,062,659	$12,803	$119,132	$819,593	$71,501
GOODHUE	380	$4,929,305	$5,008,246	$13,180	$558,889	$3,681,505	$286,777
KENYON	854	$9,851,499	$9,756,628	$11,425	$997,247	$7,168,973	$507,526
PINE ISLAND	1,010	$14,085,300	$14,159,192	$14,019	$1,602,749	$10,310,263	$848,167
RED WING	8,010	$113,642,676	$112,246,172	$14,013	$13,523,633	$81,355,337	$6,872,400
WANAMINGO	411	$4,983,144	$4,967,873	$12,087	$536,173	$3,606,104	$262,840
ZUMBROTA	1,235	$16,107,651	$16,121,113	$13,054	$1,783,497	$11,634,255	$917,879
CITY TOTAL	14,007	$193,671,277	$192,217,032	$13,723	$22,565,169	$139,453,600	$11,571,864

1983 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-GRANT							
ASHBY	231	$2,309,627	$2,246,489	$9,725	$209,252	$1,655,312	$103,036
BARRETT	175	$1,611,446	$1,575,633	$9,004	$121,654	$1,162,868	$68,750
ELBOW LAKE	743	$9,413,002	$9,247,746	$12,446	$1,101,337	$6,593,032	$499,975
HERMAN	281	$3,346,389	$3,335,959	$11,872	$339,637	$2,472,623	$180,274
HOFFMAN	290	$2,816,314	$2,800,330	$9,656	$256,600	$2,098,020	$130,030
NORCROSS	53	$467,934	$464,393	$8,762	$45,602	$359,556	$22,317
WENDELL	134	$1,476,325	$1,495,680	$11,162	$168,722	$1,077,478	$74,635
CITY TOTAL	1,907	$21,441,037	$21,166,230	$11,099	$2,242,804	$15,418,889	$1,079,016
COUNTY-HENNEPIN							
BLOOMINGTON	52,200	$964,840,146	$960,836,888	$18,407	$127,975,998	$660,600,649	$63,227,076
BROOKLYN CENTER	16,029	$248,637,321	$248,613,543	$15,510	$29,818,467	$180,590,597	$15,855,788
BROOKLYN PARK	23,571	$395,580,682	$396,572,161	$16,825	$45,767,411	$280,499,724	$24,689,909
CHAMPLIN	4,679	$79,541,340	$79,986,288	$17,095	$9,018,888	$55,936,236	$4,901,961
CHANHASSEN	2,934	$67,292,084	$66,496,875	$22,664	$10,559,309	$42,435,159	$4,396,510
CORCORAN	1,435	$24,494,147	$24,782,272	$17,270	$2,800,045	$17,112,639	$1,513,884
CRYSTAL	13,558	$212,621,086	$212,541,941	$15,676	$25,792,100	$153,132,896	$13,480,441
DAYTON	1,545	$26,923,893	$27,013,412	$17,484	$3,355,717	$18,908,039	$1,728,669
DEEPHAVEN	1,409	$42,384,666	$42,010,245	$29,816	$7,370,399	$24,951,064	$2,856,528
EDEN PRAIRIE	11,626	$268,362,537	$266,325,285	$22,908	$36,722,522	$171,015,330	$17,445,125
EDINA	27,058	$817,889,556	$803,361,397	$29,690	$153,606,440	$487,858,122	$57,844,526
EXCELSIOR	3,828	$95,516,458	$95,801,825	$25,027	$17,861,856	$58,876,672	$6,560,019
GOLDEN VALLEY	12,018	$264,714,968	$265,287,975	$22,074	$44,112,402	$174,953,733	$18,620,882
GREENFIELD	469	$7,350,988	$7,510,082	$16,013	$832,126	$5,346,624	$469,409
GREENWOOD	163	$4,274,411	$4,242,306	$26,026	$700,382	$2,618,010	$282,340
HOPKINS	10,904	$187,818,607	$185,183,063	$16,983	$26,993,307	$129,963,512	$11,985,033
INDEPENDENCE	604	$13,446,859	$13,636,654	$22,577	$2,835,864	$8,360,323	$878,589
LONG LAKE	1,795	$57,475,668	$57,684,061	$32,136	$12,786,307	$33,506,647	$4,088,593
LORETTO	452	$7,800,797	$7,808,085	$17,275	$1,034,083	$5,309,080	$489,432
MAPLE GROVE	12,732	$251,849,712	$252,530,815	$19,834	$29,347,426	$168,344,190	$15,659,972
MAPLE PLAIN	1,611	$29,316,430	$29,690,461	$18,430	$3,962,115	$19,962,417	$1,899,768
MEDINA	607	$12,242,209	$12,239,099	$20,163	$1,850,025	$8,133,358	$805,567
MEDICINE LAKE	180	$3,836,502	$3,855,297	$21,418	$550,442	$2,546,096	$264,709
MINNETONKA BEACH	150	$6,753,142	$6,725,046	$44,834	$1,625,488	$3,784,655	$505,740
MINNETONKA	22,249	$508,073,469	$507,436,404	$22,807	$78,155,462	$328,361,205	$34,602,446
MINNETRISTA	663	$13,039,864	$13,040,500	$19,669	$1,901,545	$8,443,824	$843,746
MOUND	6,180	$110,969,211	$111,184,569	$17,991	$14,077,061	$73,667,219	$6,849,887
MINNEAPOLIS	237,062	$3,815,237,481	$3,725,133,393	$15,714	$498,915,488	$2,618,611,813	$231,515,981

1983 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
NEW HOPE	12,302	$207,524,365	$208,262,183	$16,929	$25,967,216	$148,852,905	$13,670,355
ORONO	1,425	$50,542,818	$50,523,364	$35,455	$11,317,329	$28,992,355	$3,697,363
OSSEO	2,323	$35,760,131	$35,845,037	$15,430	$4,427,944	$25,629,569	$2,235,234
PLYMOUTH	19,255	$431,958,358	$428,706,253	$22,265	$61,054,468	$280,409,730	$28,929,551
RICHFIELD	22,988	$354,068,426	$349,368,014	$15,198	$42,935,396	$252,297,896	$22,017,428
ROBBINSDALE	7,579	$117,961,816	$116,012,751	$15,307	$14,484,436	$82,619,003	$7,236,630
ROCKFORD	252	$3,854,296	$3,814,726	$15,138	$430,345	$2,672,386	$222,290
ROGERS	986	$16,070,866	$16,198,465	$16,428	$1,822,412	$11,178,429	$982,395
SHOREWOOD	1,422	$49,863,862	$49,488,454	$34,802	$11,835,717	$28,906,795	$3,614,391
SPRING PARK	803	$13,073,912	$12,759,677	$15,890	$1,626,081	$8,865,696	$780,401
ST ANTHONY	2,982	$56,534,191	$56,513,988	$18,952	$8,408,250	$39,416,482	$3,936,014
ST BONIFACIUS	479	$7,342,776	$7,347,880	$15,340	$872,474	$5,213,959	$442,306
ST LOUIS PARK	24,798	$444,180,855	$437,625,426	$17,648	$61,045,589	$301,259,868	$28,139,843
TONKA BAY	607	$15,326,187	$15,346,888	$25,283	$2,706,690	$9,298,135	$1,036,160
WAYZATA	6,065	$249,740,990	$245,345,308	$40,453	$58,356,069	$134,745,605	$16,983,022
WOODLAND	81	$2,833,730	$2,975,539	$36,735	$673,617	$1,624,076	$208,477
CITY TOTAL	572,058	$10,594,921,813	$10,463,663,895	$18,291	$1,498,292,708	$7,105,812,722	$678,394,389
COUNTY-HOUSTON							
BROWNSVILLE	212	$2,404,465	$2,320,507	$10,946	$228,944	$1,732,896	$117,205
CALEDONIA	1,515	$17,867,284	$17,538,742	$11,577	$1,972,089	$12,947,001	$913,825
EITZEN	119	$1,322,202	$1,336,057	$11,227	$122,559	$968,125	$68,680
HOKAH	323	$3,602,469	$3,498,779	$10,832	$350,945	$2,620,733	$184,264
HOUSTON	596	$6,648,294	$6,522,866	$10,944	$678,542	$4,875,109	$342,284
LA CRESCENT	2,410	$34,613,991	$33,703,674	$13,985	$3,881,527	$24,780,850	$2,046,965
SPRING GROVE	639	$6,603,971	$6,459,857	$10,109	$611,400	$4,817,939	$312,602
CITY TOTAL	5,814	$73,062,676	$71,380,482	$12,277	$7,846,006	$52,742,653	$3,985,824
COUNTY-HUBBARD							
AKELEY	191	$1,631,746	$1,602,062	$8,388	$118,033	$1,239,448	$67,886
LAPORTE	110	$976,684	$948,002	$8,618	$76,237	$675,478	$39,588
NEVIS	231	$2,289,073	$2,183,553	$9,453	$208,745	$1,593,536	$100,240
PARK RAPIDS	1,630	$17,278,312	$16,723,465	$10,260	$1,503,675	$12,177,057	$823,787
CITY TOTAL	2,162	$22,175,815	$21,457,082	$9,925	$1,906,690	$15,685,519	$1,031,500

STATE OF MINNESOTA

DEPARTMENT OF REVENUE

1984

MINNESOTA STATE

INDIVIDUAL INCOME TAX

BULLETIN NO. 64

COMMISSIONER OF REVENUE
ST. PAUL, MINNESOTA

FOREWORD

This bulletin is a summary of the Minnesota Income Tax returns filed in 1985 for the 1984 tax year. The first section contains a summary of filing requirements and an explanation of terms used. These are followed by a summary analysis section and a family income section. The Statistical Appendix contains tables for returns filed in 1985, by size of Minnesota Gross Income, by size of Minnesota Taxable Income, by county and by city.

August, 1986

Commissioner of Revenue

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1984 INDIVIDUAL INCOME TAX STATISTICS

Introduction

The individual income tax statistics in this bulletin were tabulated from the 1984 individual income tax returns filed in 1985.

SUMMARY OF FILING REQUIREMENTS

The income requirements for filing an individual income tax return for 1984 were as follows:

Filing Status	Gross Income
Single	$ 2,900
Single and 65 or over or blind	4,200
Single and 65 or over and blind	5,300
Married	4,200*
Married and one is 65 or over or blind	5,300*
Married and both are 65 or over or one is 65 or over and one is blind	6,300*
Married and both are blind	6,300*
Married and both are 65 or over and one is blind or one is 65 or over and both are blind	7,200
Married and both are 65 or over and both are blind	8,000

* Combined Gross Income

Every individual whose tax liability exceeded allowable credits regardless of income was required to file a return. If an individual's gross income was less than the appropriate amount listed above and the employer withheld taxes, the individual could file a Minnesota individual income tax return to get a refund of those taxes.

EXPLANATION OF TERMS

I. Taxable and No-Tax Returns

The distinction between taxable and no-tax returns was based on whether or not a tax liability, as defined below, was reported on the return. On a no-tax return, a taxable income may have been reported, but the allowable credits reduced the liability to zero.

II. Filing Status

There were four filing statutes for individuals who filed 1984 individual income tax returns. These were as follows:

Single
Married, filing joint return (includes Married, filing separately, spouse does not file)
Married, filing separately on the combined return
Married, filing separate returns

Single filers could use the optional short form (Form M-1A) if certain requirements were met. These included resident status, Minnesota income less than $40,000, no itemized deductions, no additions to federal adjusted gross income, and not more than two dependents. Approximately 38% of single filers used the short form for tax year 1984.

Married couples had the option of filing either jointly or separately regardless of whether they filed jointly or separately for federal income tax purposes. Married couples in which each spouse had an income usually filed separately because the couple's tax liability is lower if the tax rates are applied to the income of each spouse separately than if the tax rates are applied to the combined income of husband and wife. The same tax rate schedule applied to all types of filers. Married couples who filed separately could choose to file separately on the combined return or on separate returns. The major differences between these two methods involve how deductions are apportioned and who is responsible for paying the tax.

On all tables in this bulletin except those in the Family Income Section, each spouse of a married couple which filed separately is counted separately, as an individual filer. In the Statistical Appendix each joint return is counted as one filer, married persons who filed separately on the combined return are counted as two filers, married persons who filed separately on two returns are counted as two filers, each single person is counted as one filer. Only in the Family Income Section are married couples which filed separately on the combined return treated as a single family unit. (See explanation on page 15).

III. Income and Deductions

A. Federal Adjusted Gross Income

In order to compute his Minnesota income tax liability, the taxpayer first entered on Line 1 of his Minnesota income tax return the federal adjusted gross income reported on Line 32 of the 1984 Federal Form 1040, on Line 14 of the 1984 Form 1040A or on Line 3 of Form 1040EZ. If a married couple filed a joint federal return but they filed separately for Minnesota income tax purposes, each spouse reported what his federal adjusted gross income would have been had each filed separate federal returns.

B. Minnesota Gross Income

Certain modifications to federal adjusted gross income were required in determining Minnesota gross income. These modifications do not apply to all taxpayers. Some of the required modifications are listed below.

1) Additions to federal adjusted gross income

Generally these modifications were expense, loss or exempt income items which were subtracted from gross income for federal income tax purposes but which were required to be included in gross income for state income tax purposes. These additions were made only by those taxpayers who subtracted these items from their gross income in determining their federal adjusted gross income for federal income tax purposes. The total amount of additions in 1984 was $1,508,920,815.

Items to be added included: the federal married couple deduction; certain IRA and KEOGH payments; public pension retirement contributions; moving expenses, if the taxpayer moved out of Minnesota; farm losses which exceed the state limit on farm loss deductions; losses sustained on property or businesses located outside Minnesota; estate or trust losses sustained outside the state; and interest on bonds of another state or governmental unit of another state if the interest is exempt from federal taxation. Certain other expenses and losses were also required to be added to federal adjusted gross income in determining Minnesota gross income.

2) Subtractions from federal adjusted gross income

Certain income items which were taxable for federal income tax purposes and were included in federal adjusted gross income were exempt from the Minnesota income tax and were subtracted from federal adjusted gross income (FAGI) to determine Minnesota gross income. The total amount of these subtractions in 1984 was $1,920,279,464. Some of the items subtracted were: state income tax refunds if included in FAGI; certain portions of military pay; interest on United States bonds which is exempted from state taxation by federal law; certain amounts of retirement pay; social security benefits included in FAGI; and gains of trusts or estates on property located outside Minnesota. Certain other income items may also be subtracted from federal adjusted gross income in determining Minnesota gross income.

For a more complete explanation of the additions and subtractions made in determining Minnesota gross income, see Pages 7 and 8 of the 1984 Individual Income Tax Forms and Instructions located at the end of this bulletin.

C. Federal Income Tax Deduction

A taxpayer was allowed to deduct from his Minnesota gross income the total amount of federal income tax paid during the taxable year, but he could not deduct any federal income tax on income that was not taxed by the State of Minnesota. If husband and wife filed separately on separate returns, the federal income tax was deducted from the income of the person who actually paid the tax. If husband and wife filed separately on a combined return, the federal income tax was deducted by each spouse in proportion to his federal adjusted gross income.

D. Minnesota Adjusted Gross Income

Minnesota adjusted gross income is the basis for determining the standard deduction. It is equal to Minnesota gross income minus the federal tax deduction.

E. Personal Deductions

Taxpayers had the option of either taking the standard deduction or itemizing personal deductions - with the exception that in the case of married couples filing separately both spouses had to use the same type of deduction. The standard deduction was equal to 10% of Minnesota adjusted gross income, with a maximum of $2,300 for a person with a Minnesota adjusted gross income of $23,000 or more. The standard deduction is subject to yearly indexing and was raised from the 1983 ceiling of $2,268. Both spouses of a married couple filing separately were allowed to take a standard deduction of up to $2,300.

Starting in 1983, taxpayers who itemized their deductions began with the amount arrived at on line 26 of federal Schedule A. Modifications to this amount were required for state income taxes, excess charitable contributions, dependent education expenses, estate taxes, and adoption expenses.

Married couples filing separately on the combined return were permitted to apportion itemized deductions between the spouses in such a manner as to minimize the combined tax liability of the couple. For married couples filing separate returns, each spouse was allowed to deduct only those expenses actually paid by that spouse with the exception that deductible expenses paid from joint funds were allowed to be apportioned between the spouses.

F. Taxable Income

Personal deductions - either standard or itemized - were subtracted from Minnesota adjusted gross income to arrive at taxable income. If taxable income was less than $40,000, the gross tax was determined by use of a look-up table provided in the instructions. That table included the rate schedule treatment as

well as the impact of first multiplying taxable income by an adjustment factor of 1.013. That "taxable net income adjustment factor" is a mathematical correction which reduces the effect of the unindexed federal tax deduction on Minnesota's indexed income tax system for tax years 1981 and after. If taxable income was $40,000 or over, the taxpayer was required to follow separate instructions to use the factor and the rate calculations to arrive at gross tax.

IV. Tax Liability

Since 1979, the tax brackets have been subject to a yearly indexing adjustment. For tax year 1984, they were indexed by the 1984 growth in the Minneapolis-St. Paul Consumer Price Index (2.7%).

Tax brackets and rates were as follows:

Taxable Income			Rate of Tax
$ 1	-	690	1.6%
691	-	1,380	2.2
1,381	-	2,759	3.5
2,760	-	4,138	5.8
4,139	-	5,517	7.3
5,518	-	6,896	8.8
6,897	-	9,653	10.2
9,654	-	12,410	11.5
12,411	-	17,236	12.8
17,237	-	27,578	14.0
27,579	-	37,920	15.0
37,921	And Over		16.0

The gross tax was calculated by applying the above tax rates to the taxpayer's adjusted taxable income. Then the nonrefundable credits (personal and dependent credits, credit for income tax paid to other states, pollution control equipment credit, political contributions credit, homemaker credit, and the residential energy credit) were subtracted to arrive at the tax liability. If the taxpayer qualified for the low income alternative tax, that tax replaced the calculated tax liability.

It should be noted that the tax liability in the Statistical Appendix for each married person who filed separately on the combined return is an approximate amount because of the manner in which the net tax was reported on the return. After the gross tax was determined for each spouse, the gross tax amounts were combined, and the combined nonrefundable credits for both spouses were subtracted from the combined gross tax to arrive at a combined net tax liability for the couple. Since the data in the Statistical Appendix is tabulated by individual filer rather than by married couple, it was necessary to apportion the nonrefundable credits between the spouses in order to

derive a net tax liability amount for each individual. An arbitrary assignment of the nonrefundable credits was made in the computer program which generated the statistical reports. The credits were applied against the tax of the spouse with the higher gross tax, with any excess being applied to the other spouse's liability.

New in 1984 is a change in the treatment of part-year and full-year nonresidents. For the first time in tax year 1984, nonresidents completed the entire tax calculation process as if they were residents and then allocated a portion of their gross tax to Minnesota, based on the percentage of Minnesota source income to total FAGI. This change helped eliminate several allocation steps during the tax calculation process.

V. Credits

A. Nonrefundable Credits - Nonrefundable credits are credits against the gross tax liability which can only reduce a taxpayer's liability to zero. If they exceed the tax liability, the excess amount is not refunded to the taxpayer.

1) Personal and Dependent Credits

The State of Minnesota allows a nonrefundable personal credit against the tax rather than a personal exemption against taxable income as on the federal income tax return. In 1984, a credit of $70 was allowed for the taxpayer, his spouse and each of his dependents. Additional credits of $70 each were allowed for every taxpayer, spouse or dependent who was blind, deaf and/or quadriplegic and every taxpayer or spouse who was 65 or over. Like the standard deduction and the tax brackets, the personal and dependent credits are indexed. They were raised from the 1983 amount of $70.

Part-year residents were not required to apportion the personal credits.

Full-year nonresidents were allowed to claim the same amount of personal and dependent credits as a resident (see the above change in tax calculation for nonresidents).

In the tabulation of data by individual filer for married persons filing separately on the combined return, the total amount of personal and dependent credits was assigned to the spouse with the higher gross tax, with any excess being assigned to the other spouse.

2) Credit for Income Tax Paid to Other States

A nonrefundable credit is allowed to Minnesota residents for income taxes paid to other states or Canadian provinces on income from any source also taxed by Minnesota. The credit is determined by computing the percentage that the gross income earned in another state bears to Minnesota

gross income. This percentage was multiplied by the Minnesota gross tax minus personal credits to arrive at the credit for income tax paid to other states. The credit could not exceed the amount of tax actually paid to the other state and could not reduce the Minnesota income tax to less than it would have been if the income earned in the other state(s) had not been used in computing Minnesota taxable income. The amount of credit claimed on 11,654 returns for 1984 was $5,873,059.

As of 1983, this credit was no longer available to residents of any other state.

Minnesota's reciprocity agreements with Wisconsin and North Dakota provide that compensation received by residents of these states for the performance of services within Minnesota is excluded from Minnesota gross income to the extent that the compensation is subject to income tax in the state of residence. Wisconsin and North Dakota allow a similar exclusion of compensation received by Minnesota residents in those states.

3) Pollution Control Equipment Credit

Prior to 1983, a tax credit was allowed for 5% of the cost of pollution control equipment and 10% of feedlot pollution control equipment. Unused credit could be carried forward up to four years. This credit was repealed, but carryover amounts could be used on 1983 and 1984 returns. New in 1984 were credits allowed for the purchase of conservation tillage planters and certain hazardous waste equipment.

4) Political Contribution Credit

Beginning with the 1974 return an individual could claim a nonrefundable credit against tax for political contributions in lieu of claiming the amount as an itemized deduction. This credit could be claimed only for contributions paid to a political candidate seeking nomination or election to a federal or statewide office, a Minnesota legislative office, or a Minnesota Supreme Court or district court judicial office or paid to a political party which has candidates seeking these offices. The state candidate also must have signed an agreement with the Minnesota Board of Ethical Practices to limit campaign spending. The credit is equal to 50% of the contribution, with a maximum credit of $50 for individuals and $100 for a married couple filing a combined or joint return. In the tables, the total amount of political contributions credit for married couples filing a combined return was assigned to the person with the higher gross tax.

5) Homemaker Credit

Beginning with the 1978 return, families in which one unemployed parent stayed home to care for a child 15 years old or younger could claim a credit of $50. The federal adjusted gross income of the family must have been $25,000 or less to qualify for this credit. In 1984, 36,107 returns claimed this credit.

6) Residential Energy Credit

Beginning with the 1979 return, a residential energy credit of 20% was allowed for the first $10,000 of expenditures for renewable energy resources on a building in Minnesota containing six or fewer dwelling units. In 1984, 2,528 taxpayers claimed $2,094,566 for this credit.

B. Low Income Alternative Tax - Beginning with the 1975 return, a nonrefundable credit was allowed to taxpayers with low incomes to eliminate all or part of their tax liability. An alternative tax was computed by taking 15% of the excess of total household income over the following exclusion levels:

Number in Household	Income Exclusion
1	$ 5,800
2	7,400
3	8,800
4	10,000
5	10,500
6 or more	11,000

Before tax year 1980, this alternative tax was compared to the regularly computed tax (minus other nonrefundable credits), and the amount by which the regular tax exceeded the alternative tax was called the low income "credit"; that credit was then subtracted as a nonrefundable credit. In tax year 1980, however, the format was changed to appear as the alternative tax it has always been. In 1984 the format was changed back to a credit. In order to make the bulletin statistics comparable from year to year, we will continue to show the low income alternative tax as a credit.

The aggregate low income credit amounts reported on the tables in this bulletin include the total amount of the "credits" allowed both for taxpayers whose tax liability was completely forgiven and for taxpayers whose liability was reduced by application of the low income credit. On those tables in which the data is presented by individual filer, the low income credit taken by a married couple filing separately was assigned to the husband's record.

The low income credit could be claimed by only one spouse of a married couple filing separate returns. Anyone who was a dependent of another taxpayer could not claim the credit. Dependent was defined as a person receiving more than half of this total support from another taxpayer.

The total household income used in computing the low income credit included: federal adjusted gross income with certain additions, and all nontaxable income including the 60% of net long term capital gains which was excluded from federal adjusted gross income, exempt interest income, dividend exclusions, cash public assistance and relief, all pensions and annuities, social security benefits, workers' compensation, unemployment benefits, nontaxable strike benefits and "loss of time" insurance benefits. For married couples, the income of both spouses from these sources must be added together in determining total household income.

C. Refundable Credits - Refundable credits are credits against the net tax liability remaining after the nonrefundable credits have been subtracted from the gross tax. If the refundable credits exceed the net tax liability, the excess amount is refunded to the taxpayer.

1) Minnesota Child and Dependent Care Credit

Since 1977, a refundable credit has been allowed for child and dependent care expenses which is similar to the federal non-refundable credit but with certain restrictions. For tax year 1984, the maximum credit amounts were increased from $480 for one dependent and $960 for two or more dependents to $720 and $1,440, respectively. In addition, the income phaseout was modified, with no credit available at $24,000 of income and over, regardless of number of dependents.

To be eligible for the credit, a married couple had to file a joint or combined return and the income limitations applied to the combined income of the couple. In 1984, 45,771 taxpayers claimed $11,313,651 of this credit.

2) Gasoline and Special Fuel Tax Refund

Since 1980, a refundable credit has been allowed equal to the amount paid by the taxpayer as Minnesota excise tax on gasoline or special fuels used for purposes other than in a snowmobile or a vehicle used on the highway. Beginning in 1983, it was no longer allowed for fuels used in boats. This credit was claimed by 32,065 taxpayers in tax year 1984, for a total amount of $5,203,477.

VI. Number of Dependents

The number of dependents shown on the tables in the Statistical Appendix does not include the taxpayer and his spouse. Dependent was defined as an individual who received more than half of his support from the taxpayer during the year.

The taxpayer is asked to enter the number of dependents in a space on the return. Because of inconsistency from year to year in taxpayers' filling in information and in the procedures to correct errors, a computerized method was developed using the dollar amount claimed for personal dependent credits. The formula appears to yield accurate results and has been used since 1974, with the exception of tax year 1978 when the credit varied with usage.

VII. $2 Checkoff

Beginning with the 1974 return, an individual whose tax liability was at least one dollar could designate one dollar of his tax to be paid into the state elections campaign fund. In the case of a joint return on which husband and wife had a combined tax liability of at least two dollars, each spouse could designate one dollar to the fund. The dollars could be designated either for the state election campaign fund's general account or for a specified political party. In tax year 1980 the contribution amount was doubled. Designations totalled $795,094 for tax year 1984.

VIII. Nongame Wildlife Checkoff

Beginning with the 1980 return, an individual could choose to donate one dollar or more to protect Minnesota's nongame wildlife. A donation reduced the taxpayer's refund or increased the amount due. On 1984 individual income tax returns, $574,997 was contributed to this fund.

IX. Location of Residence

The taxpayer was asked to report his county and city of residence separately from his mailing address since mailing address is not always a reliable indication of where people live. For example, if a person lives in a township, the name of the township is usually not the same as the mailing address.

NOTE: Detail in tables may not add to total due to rounding and to the elimination of data in cells containing three or fewer returns so that information that could possibly identify an individual was not disclosed.

TABLE A

INDIVIDUAL INCOME TAX
RATES, CREDITS, AND FILING REQUIREMENTS
SINCE 1933

Calendar Year	Normal Rates		Surtax	Filing Requirements		Personal Exemptions		
	Lowest	Highest		Married	Single	Married	Single	Dependent
1933-1936	1%	5%	-	$ 5,000	$5,000	$ 2,000	$1,200	$250
						Personal Credits		
						Married	Single	Dependent
1937-1942	1	10	-	5,000	5,000	$ 30	$ 10	$ 5
1943-1948	1	10	-	2,000	1,000	30	10	10
1949-1954	1	10	5% before credits	2,000	1,000	30	10	10
1955-1956	1	10	5% before credits 5% after credits	2,000	1,000	30	10	10
1957-1958	1	10	10% after credits	2,000	1,000	30	10	10
1959-1960	1	10.5	10% after credits	1,500	750	30	10	14
1961-1964	1	10.5	15% after credits	1,500	750	30	10	15
1965-1970	1.5	12	-	1,500	750	38	19	19
1971	1.55	13.5	-	1,800	1,000	40	20	20
1972-1977	1.6	15	-	1,800	1,000	42	21	21
1978	1.6	17	-	2,700	1,700	80	40	40
1979	1.6	17	-	3,400	2,300	110	55	55
1980	1.6	16	-	3,700	2,500	120	60	60
1981	1.6	16	-	4,000	2,700	132	66	66
1982	1.6	16	7% after credits	4,100	2,700	134	67	67
1983	1.6	16	10% after credits	4,100	2,800	136	68	68
1984	1.6	16	-	4,200	2,900	140	70	70

SUMMARY ANALYSIS

Of the 2,427,381 persons who filed 1984 Minnesota Individual Income Tax Returns, 9.1% filed joint returns, 54.8% filed combined returns, and 36.1% filed single or separate returns. Although joint returns in some cases may have represented the incomes of two people, generally married persons filed a combined return if each had an income because it would result in a lower state tax liability. The breakdown by type of filer and comparison with returns from previous years is presented below:

NUMBER OF FILERS BY FILING STATUS
(% Change from Previous Year)

Filing Status	1980	1981	1982	1983	1984
Married-Joint Returns	258,916	268,080	258,260	241,954	222,057
	(-3.8)	(3.5)	(-3.7)	(-6.3)	(-8.2)
Married-Combined Returns	1,229,104	1,202,912	1,233,472	1,265,664	1,329,350
	(1.5)	(-2.1)	(2.5)	(2.6)	(5.0)
Single and Married-Separate Returns	869,769	857,716	827,993	835,838	875,974
	(-2.0)	(-1.4)	(-3.5)	(0.9)	(4.8)
Total Filers	2,357,789	2,328,708	2,319,725	2,343,456	2,427,381
	(-.4)	(-1.2)	(-0.4)	(1.0)	(3.6)

The average gross income per filer increased from $14,769 in 1983 to $16,453 in 1984. A tax liability was reported on 81.6% of all returns filed, and the average gross income of these filers was $19,034 compared to $17,557 the previous year. There is a considerable difference in average income among the various types of filers. A comparison of average incomes for the last five years is presented below:

AVERAGE MINNESOTA GROSS INCOME
(% Change from Previous Year)

Filing Status	1980	1981	1982	1983	1984
Married-Joint Returns	$ 16,912	$ 18,876	$ 18,224	$ 19,090	$ 25,026
	(5.4)	(11.6)	(-3.5)	(4.8)	(31.1)
Married-Combined Returns	14,107	15,006	15,608	16,393	17,683
	(8.9)	(6.4)	(4.0)	(5.0)	(7.9)
Single and Married-Separate Returns	9,057	10,010	10,555	11,059	12,413
	(12.7)	(10.5)	(5.4)	(4.8)	(12.2)
All Filers	$ 12,552	$ 13,611	$ 14,095	14,769	16,453
	(9.5)	(8.4)	(3.6)	(4.8)	(11.4)

The proportion of itemizing taxpayers increased from 55.8% of all filers in 1983 to 57.9% in 1984. The proportion (26.3%) was much lower for single and married-separate filers.

In aggregate, taxable income increased by 13.7% over the previous year. Overall, 69.5% of Minnesota gross income was taxable, with 13.3% deducted for federal income tax paid and 17.7% deducted as personal deductions. Generally, the ratio of taxable income to gross income decreased as income increased, due primarily to the deduction of the federal income tax.

The following table contains the distribution of taxable income into the taxable income brackets, to show the amount of income that was taxed at each rate according to the graduated rate schedule. For example, the first $690 of each filer's income is in the "$1 - $690" category.

DISTRIBUTED TAXABLE INCOME OF TAXABLE RETURNS

Taxable Income Bracket			Tax Rate	Taxable Income	Percent of Total
$ 1	-	690	1.6%	$ 1,589,818,592	5.7%
691	-	1,380	2.2	1,529,240,141	5.5
1,381	-	2,759	3.5	2,857,601,115	10.3
2,760	-	4,138	5.8	2,564,397,472	9.2
4,139	-	5,517	7.3	2,285,485,682	8.2
5,518	-	6,896	8.8	2,046,596,561	7.4
6,897	-	9,653	10.2	3,476,120,646	12.5
9,654	-	12,410	11.5	2,721,739,531	9.8
12,411	-	17,236	12.8	3,186,265,900	11.5
17,237	-	27,578	14.0	2,767,212,681	10.0
27,579	-	37,920	15.0	812,990,615	2.9
37,921	and over		16.0	1,917,751,816	6.9
	Total			$27,755,220,752	100.0%

The total tax liability on 1984 Minnesota Individual Income Tax returns filed in 1985 was $2,124,936,990, an increase of 0.7% over the previous year. This yearly increase was relatively small due to repeal of the 10% surtax.

The increase of 10.8% in the base tax liability was greater than in recent years partly because the increase in taxable income was greater than the percentage by which the tax brackets were indexed. The average tax liability of filers on taxable returns decreased by 4.5%, from $1,123 on 1983 returns to $1,073 on 1984 returns. A distribution of average tax liability by income and filing status is shown below.

AVERAGE TAX LIABILITY BY FILING STATUS

MINNESOTA GROSS INCOME	MARRIED-JOINT	MARRIED-COMBINED BY INDIVIDUAL	SINGLE/MARRIED-SEPARATE	ALL RETURNS
$ 0 -$ 999	$760	$7	$419	$19
1,000 - 1,999	$412	$27	$37	$28
2,000 - 2,999	$118	$56	$5	$51
3,000 - 3,999	$161	$92	$27	$58
4,000 - 4,999	$51	$130	$68	$100
5,000 - 5,999	$66	$169	$105	$138
6,000 - 6,999	$79	$214	$139	$176
7,000 - 7,999	$110	$266	$216	$239
8,000 - 8,999	$149	$323	$285	$300
9,000 - 9,999	$198	$386	$355	$365
10,000 - 10,999	$248	$450	$428	$431
11,000 - 11,999	$310	$516	$504	$500
12,000 - 12,999	$380	$585	$584	$573
13,000 - 13,999	$454	$652	$663	$645
14,000 - 14,999	$537	$725	$743	$721
15,000 - 19,999	$768	$912	$970	$923
20,000 - 29,999	$1,417	$1,403	$1,528	$1,439
30,000 - 39,999	$2,272	$2,177	$2,331	$2,221
40,000 - 49,999	$3,066	$3,017	$3,106	$3,039
50,000 - 99,999	$4,497	$4,691	$4,535	$4,630
$100,000 AND OVER	$12,436	$14,452	$14,050	$13,931
ALL RETURNS	$1,899	$1,111	$823	$1,073

The average income per filer in the seven-county metropolitan area was 46.1% higher than the average income of the 80 outstate counties - $18,637 compared to $12,759. For 1984, Hennepin County had the highest average income at $18,118 per filer. The lowest average income per filer was $9,065 in Lincoln County.

FAMILY INCOME

The information presented on the tables in this section of the bulletin differs from that in the Statistical Appendix in the way that the returns of the married people who filed on a combined return are handled. In the Statistical Appendix each individual filer is treated as a separate unit, and the data are distributed by the size of each filer's income. In the Family Income Section a married couple who filed on one return is treated as a single family unit, and the data are distributed by the size of the couple's combined income. The data for single persons and for married couples who filed either jointly or on separate returns are treated the same in both sections.

Totals for various data items may differ when compared to the corresponding totals in the Statistical Appendix. For example, the federal adjusted gross income (in thousands) for all filers in the Statistical Appendix is $40,378,763 while the corresponding figure in the Family Income Section is $40,366,867. The reason for the difference is that married couples who filed a combined return are treated differently in the two sections in those cases where one spouse has a loss. In the Statistical Appendix the negative income is treated as a zero while in the Family Income Section the loss is subtracted from the other spouse's income when the two incomes are combined before distribution by size of income.

Information from taxable and no-tax returns has been combined in the table distributions in this section.

1984 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND FILING STATUS

TABLE B

NUMBER OF TAXPAYING UNITS

MINNESOTA GROSS INCOME	MARRIED PERSONS AMOUNT	MARRIED PERSONS % OF TOTAL	SINGLE PERSONS AMOUNT	SINGLE PERSONS % OF TOTAL	ALL FILERS AMOUNT	ALL FILERS % OF TOTAL
$ 0 -$ 999	28,639	3.23%	44,137	5.04%	72,776	4.13%
1,000 - 1,999	7,347	.83	49,007	5.59	56,354	3.20
2,000 - 2,999	8,720	.98	56,977	6.50	65,697	3.73
3,000 - 3,999	10,494	1.18	62,338	7.12	72,832	4.13
4,000 - 4,999	12,416	1.40	57,765	6.59	70,181	3.98
5,000 - 5,999	14,111	1.59	51,538	5.88	65,649	3.72
6,000 - 6,999	15,181	1.71	44,608	5.09	59,789	3.39
7,000 - 7,999	15,745	1.78	39,819	4.55	55,564	3.15
8,000 - 8,999	15,562	1.76	36,167	4.13	51,729	2.93
9,000 - 9,999	15,430	1.74	33,373	3.81	48,803	2.77
10,000 - 10,999	15,384	1.74	31,485	3.59	46,869	2.66
11,000 - 11,999	15,260	1.72	30,030	3.43	45,290	2.57
12,000 - 12,999	15,376	1.73	28,945	3.30	44,321	2.51
13,000 - 13,999	15,307	1.73	27,545	3.14	42,852	2.43
14,000 - 14,999	15,521	1.75	25,881	2.95	41,402	2.35
15,000 - 19,999	80,937	9.13	101,825	11.62	182,762	10.37
20,000 - 29,999	183,264	20.67	103,851	11.86	287,115	16.29
30,000 - 39,999	170,529	19.23	33,388	3.81	203,917	11.57
40,000 - 49,999	110,309	12.44	9,028	1.03	119,337	6.77
50,000 - 99,999	104,617	11.80	6,689	.76	111,306	6.31
$100,000 AND OVER	16,514	1.86	1,578	.18	18,092	1.03
TOTAL ALL RETURNS	886,663	100.00	875,974	100.00	1,762,637	100.00

1984 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND FILING STATUS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE C

FEDERAL ADJUSTED GROSS INCOME

MINNESOTA GROSS INCOME	MARRIED PERSONS AMOUNT	MARRIED PERSONS % OF TOTAL	SINGLE PERSONS AMOUNT	SINGLE PERSONS % OF TOTAL	ALL FILERS AMOUNT	ALL FILERS % OF TOTAL
$ 0 -$ 999	$83,712	0.29%	$133,126	1.18%	$216,838	0.54%
1,000 - 1,999	$37,682	.13	$100,530	.89	$138,212	.34
2,000 - 2,999	$51,674	.18	$174,122	1.54	$225,796	.56
3,000 - 3,999	$66,954	.23	$251,946	2.23	$318,900	.79
4,000 - 4,999	$88,319	.30	$289,763	2.56	$378,082	.94
5,000 - 5,999	$110,020	.38	$308,327	2.73	$418,347	1.04
6,000 - 6,999	$131,011	.45	$311,833	2.76	$442,845	1.10
7,000 - 7,999	$148,978	.51	$316,689	2.80	$465,668	1.15
8,000 - 8,999	$159,393	.55	$322,803	2.85	$482,196	1.19
9,000 - 9,999	$170,793	.59	$330,811	2.93	$501,604	1.24
10,000 - 10,999	$183,021	.63	$343,127	3.03	$526,148	1.30
11,000 - 11,999	$194,901	.67	$356,786	3.16	$551,688	1.37
12,000 - 12,999	$209,544	.72	$372,546	3.29	$582,090	1.44
13,000 - 13,999	$221,839	.76	$381,855	3.38	$603,694	1.50
14,000 - 14,999	$239,157	.82	$384,135	3.40	$623,292	1.54
15,000 - 19,999	$1,475,279	5.08	$1,788,120	15.81	$3,263,399	8.08
20,000 - 29,999	$4,631,946	15.94	$2,521,402	22.30	$7,153,348	17.72
30,000 - 39,999	$5,832,417	20.07	$1,129,320	9.99	$6,961,737	17.25
40,000 - 49,999	$4,756,248	16.37	$398,306	3.52	$5,154,554	12.77
50,000 - 99,999	$6,367,834	21.91	$436,166	3.86	$6,803,999	16.86
$100,000 AND OVER	$3,898,343	13.42	$656,089	5.80	$4,554,431	11.28
TOTAL ALL RETURNS	$29,059,064	100.00	$11,307,803	100.00	$40,366,867	100.00

1984 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND FILING STATUS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE D

MINNESOTA GROSS INCOME

MINNESOTA GROSS INCOME	MARRIED PERSONS AMOUNT	MARRIED PERSONS % OF TOTAL	SINGLE PERSONS AMOUNT	SINGLE PERSONS % OF TOTAL	ALL FILERS AMOUNT	ALL FILERS % OF TOTAL
$ 0 -$ 999	$3,073	0.01%	$15,768	0.15%	$18,841	0.05%
1,000 - 1,999	$11,116	.04	$74,379	.68	$85,495	.21
2,000 - 2,999	$21,885	.08	$142,954	1.31	$164,839	.41
3,000 - 3,999	$36,839	.13	$217,757	2.00	$254,597	.64
4,000 - 4,999	$56,008	.19	$259,541	2.39	$315,549	.79
5,000 - 5,999	$77,752	.27	$282,764	2.60	$360,516	.90
6,000 - 6,999	$98,761	.34	$289,467	2.66	$388,228	.97
7,000 - 7,999	$118,055	.41	$298,195	2.74	$416,250	1.04
8,000 - 8,999	$132,249	.46	$307,180	2.83	$439,429	1.10
9,000 - 9,999	$146,583	.50	$316,845	2.91	$463,428	1.16
10,000 - 10,999	$161,594	.56	$330,426	3.04	$492,020	1.23
11,000 - 11,999	$175,434	.60	$345,239	3.18	$520,673	1.30
12,000 - 12,999	$192,143	.66	$361,697	3.33	$553,839	1.39
13,000 - 13,999	$206,665	.71	$371,706	3.42	$578,371	1.45
14,000 - 14,999	$225,095	.77	$375,134	3.45	$600,229	1.50
15,000 - 19,999	$1,418,893	4.88	$1,762,665	16.21	$3,181,559	7.97
20,000 - 29,999	$4,598,164	15.83	$2,511,946	23.10	$7,110,111	17.81
30,000 - 39,999	$5,929,838	20.41	$1,132,402	10.41	$7,062,240	17.69
40,000 - 49,999	$4,908,766	16.90	$397,224	3.65	$5,305,990	13.29
50,000 - 99,999	$6,604,456	22.73	$427,926	3.94	$7,032,382	17.61
$100,000 AND OVER	$3,929,773	13.53	$652,100	6.00	$4,581,873	11.48
TOTAL ALL RETURNS	$29,053,142	100.00	$10,873,318	100.00	$39,926,460	100.00

1984 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND FILING STATUS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE E

FEDERAL INCOME TAX DEDUCTIONS

MINNESOTA GROSS INCOME	MARRIED PERSONS AMOUNT	MARRIED PERSONS % OF TOTAL	SINGLE PERSONS AMOUNT	SINGLE PERSONS % OF TOTAL	ALL FILERS AMOUNT	ALL FILERS % OF TOTAL
$ 0 -$ 999	$6,748	0.17%	$3,435	0.26%	$10,183	0.19%
1,000 - 1,999	$608	.02	$1,168	.09	$1,776	.03
2,000 - 2,999	$871	.02	$2,110	.16	$2,980	.06
3,000 - 3,999	$1,064	.03	$4,089	.31	$5,153	.10
4,000 - 4,999	$1,541	.04	$7,597	.57	$9,138	.17
5,000 - 5,999	$2,110	.05	$11,270	.84	$13,380	.25
6,000 - 6,999	$2,809	.07	$14,475	1.08	$17,284	.33
7,000 - 7,999	$3,659	.09	$17,250	1.29	$20,909	.39
8,000 - 8,999	$4,844	.12	$20,215	1.51	$25,059	.47
9,000 - 9,999	$5,415	.14	$23,079	1.72	$28,494	.54
10,000 - 10,999	$7,320	.18	$26,067	1.94	$33,387	.63
11,000 - 11,999	$8,637	.22	$29,090	2.17	$37,727	.71
12,000 - 12,999	$9,378	.24	$32,456	2.42	$41,833	.79
13,000 - 13,999	$11,057	.28	$35,116	2.62	$46,173	.87
14,000 - 14,999	$12,990	.33	$37,182	2.77	$50,172	.95
15,000 - 19,999	$97,002	2.44	$194,989	14.55	$291,990	5.50
20,000 - 29,999	$405,300	10.21	$328,428	24.50	$733,729	13.82
30,000 - 39,999	$628,338	15.83	$168,868	12.60	$797,206	15.02
40,000 - 49,999	$596,516	15.03	$67,855	5.06	$664,371	12.52
50,000 - 99,999	$997,733	25.14	$89,133	6.65	$1,086,866	20.47
$100,000 AND OVER	$1,164,211	29.34	$226,484	16.90	$1,390,695	26.20
TOTAL ALL RETURNS	$3,968,149	100.00	$1,340,357	100.00	$5,308,506	100.00

1984 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND FILING STATUS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE F

PERSONAL DEDUCTIONS

MINNESOTA GROSS INCOME	MARRIED PERSONS AMOUNT	MARRIED PERSONS % OF TOTAL	SINGLE PERSONS AMOUNT	SINGLE PERSONS % OF TOTAL	ALL FILERS AMOUNT	ALL FILERS % OF TOTAL
$ 0 -$ 999	$48,862	0.90%	$17,351	1.05%	$66,212	0.94%
1,000 - 1,999	$8,071	.15	$11,984	.73	$20,055	.28
2,000 - 2,999	$11,222	.21	$21,523	1.30	$32,745	.46
3,000 - 3,999	$14,678	.27	$33,351	2.02	$48,029	.68
4,000 - 4,999	$19,406	.36	$43,159	2.62	$62,565	.89
5,000 - 5,999	$26,232	.48	$49,078	2.97	$75,310	1.07
6,000 - 6,999	$32,051	.59	$49,440	3.00	$81,491	1.15
7,000 - 7,999	$38,894	.72	$49,209	2.98	$88,103	1.25
8,000 - 8,999	$41,865	.77	$49,302	2.99	$91,168	1.29
9,000 - 9,999	$45,041	.83	$49,279	2.99	$94,319	1.34
10,000 - 10,999	$47,019	.87	$49,869	3.02	$96,888	1.37
11,000 - 11,999	$48,529	.90	$50,718	3.07	$99,247	1.41
12,000 - 12,999	$50,108	.93	$52,382	3.17	$102,490	1.45
13,000 - 13,999	$51,908	.96	$52,750	3.20	$104,658	1.48
14,000 - 14,999	$53,876	1.00	$52,816	3.20	$106,692	1.51
15,000 - 19,999	$306,059	5.66	$249,657	15.13	$555,716	7.87
20,000 - 29,999	$862,397	15.93	$382,916	23.21	$1,245,313	17.63
30,000 - 39,999	$1,045,664	19.32	$180,700	10.95	$1,226,365	17.37
40,000 - 49,999	$847,426	15.66	$64,498	3.91	$911,923	12.91
50,000 - 99,999	$1,188,203	21.95	$73,512	4.46	$1,261,715	17.87
$100,000 AND OVER	$624,608	11.54	$66,541	4.03	$691,149	9.79
TOTAL ALL RETURNS	$5,412,120	100.00	$1,650,033	100.00	$7,062,153	100.00

1984 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND FILING STATUS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE G

TAXABLE INCOME

MINNESOTA GROSS INCOME	MARRIED PERSONS AMOUNT	MARRIED PERSONS % OF TOTAL	SINGLE PERSONS AMOUNT	SINGLE PERSONS % OF TOTAL	ALL FILERS AMOUNT	ALL FILERS % OF TOTAL
$ 0 -$ 999	$2,072	0.01%	$13,435	0.17%	$15,506	0.06%
1,000 - 1,999	$7,616	.04	$64,407	.81	$72,024	.26
2,000 - 2,999	$14,934	.08	$123,235	1.55	$138,170	.50
3,000 - 3,999	$25,304	.13	$185,130	2.33	$210,434	.76
4,000 - 4,999	$38,599	.20	$213,607	2.69	$252,205	.91
5,000 - 5,999	$52,927	.27	$227,287	2.86	$280,214	1.01
6,000 - 6,999	$66,832	.34	$230,138	2.89	$296,970	1.07
7,000 - 7,999	$79,022	.40	$235,437	2.96	$314,459	1.13
8,000 - 8,999	$88,281	.45	$240,585	3.03	$328,866	1.19
9,000 - 9,999	$98,378	.50	$247,065	3.11	$345,442	1.24
10,000 - 10,999	$109,590	.55	$256,542	3.23	$366,132	1.32
11,000 - 11,999	$120,610	.61	$267,071	3.36	$387,682	1.40
12,000 - 12,999	$133,623	.68	$278,719	3.50	$412,341	1.49
13,000 - 13,999	$144,923	.73	$285,154	3.59	$430,077	1.55
14,000 - 14,999	$159,284	.80	$286,187	3.60	$445,472	1.61
15,000 - 19,999	$1,019,415	5.15	$1,320,985	16.61	$2,340,400	8.43
20,000 - 29,999	$3,334,515	16.85	$1,802,949	22.67	$5,137,464	18.52
30,000 - 39,999	$4,257,673	21.51	$783,378	9.85	$5,041,050	18.17
40,000 - 49,999	$3,466,500	17.51	$265,246	3.34	$3,731,746	13.45
50,000 - 99,999	$4,422,595	22.34	$266,118	3.35	$4,688,713	16.90
$100,000 AND OVER	$2,150,855	10.87	$360,360	4.53	$2,511,215	9.05
TOTAL ALL RETURNS	$19,793,548	100.00	$7,953,034	100.00	$27,746,582	100.00

1984 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND FILING STATUS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE H

PERSONAL CREDITS

MINNESOTA GROSS INCOME	MARRIED PERSONS AMOUNT	MARRIED PERSONS % OF TOTAL	SINGLE PERSONS AMOUNT	SINGLE PERSONS % OF TOTAL	ALL FILERS AMOUNT	ALL FILERS % OF TOTAL
$ 0 -$ 999	$7,230	3.32%	$3,723	4.66%	$10,953	3.68%
1,000 - 1,999	$1,779	.82	$3,890	4.87	$5,669	1.91
2,000 - 2,999	$2,112	.97	$4,556	5.70	$6,668	2.24
3,000 - 3,999	$2,519	1.16	$5,080	6.35	$7,599	2.55
4,000 - 4,999	$2,993	1.38	$5,004	6.26	$7,997	2.69
5,000 - 5,999	$3,427	1.57	$4,633	5.79	$8,060	2.71
6,000 - 6,999	$3,724	1.71	$4,093	5.12	$7,817	2.63
7,000 - 7,999	$3,875	1.78	$3,688	4.61	$7,563	2.54
8,000 - 8,999	$3,830	1.76	$3,370	4.21	$7,200	2.42
9,000 - 9,999	$3,807	1.75	$3,115	3.90	$6,922	2.33
10,000 - 10,999	$3,755	1.73	$2,933	3.67	$6,687	2.25
11,000 - 11,999	$3,728	1.71	$2,803	3.51	$6,531	2.20
12,000 - 12,999	$3,762	1.73	$2,705	3.38	$6,467	2.17
13,000 - 13,999	$3,722	1.71	$2,582	3.23	$6,304	2.12
14,000 - 14,999	$3,778	1.74	$2,429	3.04	$6,207	2.09
15,000 - 19,999	$19,662	9.04	$9,728	12.17	$29,390	9.88
20,000 - 29,999	$44,923	20.65	$10,187	12.74	$55,110	18.52
30,000 - 39,999	$41,968	19.29	$3,461	4.33	$45,429	15.27
40,000 - 49,999	$26,929	12.38	$990	1.24	$27,920	9.38
50,000 - 99,999	$25,742	11.83	$783	.98	$26,525	8.91
$100,000 AND OVER	$4,324	1.99	$199	.25	$4,523	1.52
TOTAL ALL RETURNS	$217,590	100.00	$79,950	100.00	$297,540	100.00

1984 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND FILING STATUS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE I

TAX LIABILITY

MINNESOTA GROSS INCOME	MARRIED PERSONS AMOUNT	MARRIED PERSONS % OF TOTAL	SINGLE PERSONS AMOUNT	SINGLE PERSONS % OF TOTAL	ALL FILERS AMOUNT	ALL FILERS % OF TOTAL
$ 0 -$ 999	$619	0.04%	$244	0.05%	$863	0.04%
1,000 - 1,999	$39	.00	$14	.00	$53	.00
2,000 - 2,999	$15	.00	$21	.00	$37	.00
3,000 - 3,999	$24	.00	$1,051	.20	$1,075	.05
4,000 - 4,999	$30	.00	$2,412	.45	$2,443	.12
5,000 - 5,999	$79	.00	$3,631	.68	$3,710	.18
6,000 - 6,999	$164	.01	$5,394	1.01	$5,558	.26
7,000 - 7,999	$367	.02	$7,856	1.47	$8,223	.39
8,000 - 8,999	$662	.04	$9,597	1.80	$10,260	.48
9,000 - 9,999	$1,136	.07	$11,284	2.11	$12,420	.59
10,000 - 10,999	$1,804	.11	$13,010	2.44	$14,814	.70
11,000 - 11,999	$2,586	.16	$14,687	2.75	$17,273	.82
12,000 - 12,999	$3,466	.22	$16,472	3.09	$19,938	.94
13,000 - 13,999	$4,451	.28	$17,905	3.36	$22,356	1.06
14,000 - 14,999	$5,527	.35	$18,885	3.54	$24,412	1.15
15,000 - 19,999	$46,508	2.94	$97,430	18.26	$143,939	6.80
20,000 - 29,999	$217,757	13.76	$157,294	29.48	$375,051	17.72
30,000 - 39,999	$338,248	21.37	$77,308	14.49	$415,555	19.63
40,000 - 49,999	$305,612	19.31	$27,735	5.20	$333,346	15.75
50,000 - 99,999	$442,066	27.93	$29,791	5.58	$471,857	22.29
$100,000 AND OVER	$211,746	13.38	$21,525	4.03	$233,270	11.02
TOTAL ALL RETURNS	$1,582,906	100.00	$533,547	100.00	$2,116,453	100.00

STATISTICAL APPENDIX

1984 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA GROSS INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 1 - ALL FILERS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
$ 0 -$ 999	65,161	$58,128	$26,324	$5,192	$23,212	5,752	$271	$1,211
1,000 - 1,999	40,582	$69,521	$60,238	$5,307	$53,469	3,490	$80	$1,116
2,000 - 2,999	40,172	$107,602	$101,642	$7,759	$90,530	3,866	$366	$2,042
3,000 - 3,999	74,785	$274,852	$261,575	$12,255	$232,056	4,529	$2,977	$4,329
4,000 - 4,999	73,402	$345,746	$330,402	$18,378	$288,877	5,672	$3,423	$7,304
5,000 - 5,999	75,550	$434,039	$416,020	$25,578	$356,333	7,732	$4,313	$10,456
6,000 - 6,999	81,447	$546,705	$529,073	$34,677	$443,959	9,493	$5,365	$14,317
7,000 - 7,999	79,155	$608,687	$593,342	$41,903	$489,012	12,874	$5,824	$18,903
8,000 - 8,999	75,663	$654,350	$642,828	$48,446	$522,534	15,526	$6,100	$22,706
9,000 - 9,999	73,064	$701,781	$693,838	$54,825	$557,628	18,488	$6,311	$26,657
10,000 - 10,999	72,184	$762,890	$757,754	$62,458	$603,074	21,290	$6,704	$31,116
11,000 - 11,999	70,752	$814,643	$813,454	$70,594	$641,889	24,391	$6,990	$35,370
12,000 - 12,999	69,944	$872,712	$874,042	$78,035	$683,356	26,243	$7,193	$40,073
13,000 - 13,999	66,901	$899,257	$902,861	$83,270	$698,445	27,385	$7,206	$43,137
14,000 - 14,999	64,745	$932,189	$938,530	$89,862	$720,941	28,308	$7,226	$46,659
15,000 - 19,999	279,570	$4,814,108	$4,860,739	$498,866	$3,622,296	159,748	$36,292	$258,029
20,000 - 29,999	375,934	$9,103,941	$9,212,314	$1,059,426	$6,490,267	339,659	$64,594	$540,817
30,000 - 39,999	172,183	$5,805,535	$5,885,180	$754,224	$4,012,109	211,446	$36,240	$382,380
40,000 - 49,999	61,228	$2,667,925	$2,704,241	$386,346	$1,801,038	83,493	$13,894	$186,098
50,000 - 99,999	54,187	$3,497,531	$3,535,585	$613,130	$2,215,198	78,266	$12,859	$250,889
$100,000 AND OVER	14,452	$3,553,444	$3,568,449	$1,094,391	$1,922,861	21,282	$3,566	$201,326
TAXABLE RETURNS	1,981,061	$37,525,586	$37,708,430	$5,044,924	$26,469,084	1,108,933	$237,793	$2,124,937
NO-TAX RETURNS	446,320	$2,853,177	$2,228,265	$264,260	$1,286,137	192,083	$59,763	$0
ALL RETURNS	2,427,381	$40,378,763	$39,936,695	$5,309,184	$27,755,221	1,301,016	$297,556	$2,124,937

1984 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA GROSS INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 1 - ALL FILERS, CONTINUED

MINNESOTA GROSS INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT
$ 0 -$ 999	52,182	$751	12,979	$2,297	$3,048	0	$0	73	$3
1,000 - 1,999	31,789	$513	8,793	$1,412	$1,924	0	$0	8	$1
2,000 - 2,999	28,326	$520	11,846	$2,959	$3,479	16	$0	9	$0
3,000 - 3,999	27,537	$1,274	47,248	$16,102	$17,375	209	$6	130	$3
4,000 - 4,999	28,497	$3,780	44,905	$19,415	$23,195	618	$42	308	$8
5,000 - 5,999	32,576	$11,796	42,974	$22,626	$34,422	3,590	$461	647	$18
6,000 - 6,999	35,504	$22,373	45,943	$28,366	$50,739	13,450	$1,217	1,020	$30
7,000 - 7,999	36,632	$32,703	42,523	$29,993	$62,696	8,521	$465	1,311	$40
8,000 - 8,999	36,075	$40,656	39,588	$31,313	$71,969	2,813	$318	1,441	$44
9,000 - 9,999	35,837	$48,831	37,227	$32,643	$81,474	2,682	$334	1,612	$53
10,000 - 10,999	36,469	$57,859	35,715	$34,425	$92,283	2,177	$306	1,741	$58
11,000 - 11,999	36,536	$65,828	34,216	$35,918	$101,747	1,718	$228	1,916	$65
12,000 - 12,999	37,095	$75,448	32,849	$37,260	$112,708	1,223	$139	2,030	$70
13,000 - 13,999	36,437	$84,121	30,464	$37,101	$121,222	888	$80	2,095	$71
14,000 - 14,999	36,259	$90,693	28,486	$37,058	$127,751	453	$35	2,087	$72
15,000 - 19,999	172,091	$575,403	107,479	$164,435	$739,838	485	$59	12,107	$435
20,000 - 29,999	276,362	$1,459,555	99,572	$203,731	$1,663,286	19	$10	29,006	$1,066
30,000 - 39,999	148,628	$1,065,115	23,555	$54,215	$1,119,330	*	*	23,905	$937
40,000 - 49,999	56,333	$506,097	4,895	$11,388	$517,486	*	*	12,214	$543
50,000 - 99,999	51,716	$703,590	2,471	$5,690	$709,280	0	$0	17,018	$918
$100,000 AND OVER	14,206	$553,965	246	$779	$554,745	0	$0	7,281	$522
TAXABLE RETURNS	1,247,087	$5,400,869	733,974	$809,127	$6,209,997	38,866	$3,702	117,959	$4,954
NO-TAX RETURNS	157,887	$732,931	288,433	$119,897	$852,828	43,998	$3,669	11,341	$449
ALL RETURNS	1,404,974	$6,133,800	1,022,407	$929,024	$7,062,824	82,864	$7,371	129,300	$5,403

*SUPPRESSED DUE TO DATA PRIVACY CONSIDERATIONS.

1984 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA GROSS INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 2 - MARRIED FILING JOINT RETURNS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
$ 0 -$ 999	699	$2,694	$36	$1,397	$23	1,164	$184	$531
1,000 - 1,999	72	$894	$108	$58	$65	90	$17	$30
2,000 - 2,999	98	$1,789	$246	$21	$167	124	$23	$12
3,000 - 3,999	98	$1,189	$342	$32	$241	115	$23	$16
4,000 - 4,999	459	$3,970	$2,117	$70	$1,753	141	$75	$24
5,000 - 5,999	882	$7,263	$4,895	$161	$4,174	309	$156	$58
6,000 - 6,999	1,416	$12,321	$9,264	$234	$7,850	661	$278	$112
7,000 - 7,999	2,159	$19,662	$16,256	$500	$13,572	1,428	$451	$238
8,000 - 8,999	2,614	$25,445	$22,238	$713	$18,205	2,178	$568	$388
9,000 - 9,999	3,025	$31,821	$28,767	$1,005	$23,164	3,022	$684	$600
10,000 - 10,999	3,562	$40,354	$37,442	$1,431	$29,567	3,944	$825	$885
11,000 - 11,999	3,792	$46,350	$43,614	$2,554	$34,161	4,984	$921	$1,177
12,000 - 12,999	3,942	$51,563	$49,255	$2,245	$37,885	5,411	$973	$1,497
13,000 - 13,999	3,917	$55,201	$52,857	$2,693	$40,143	5,600	$979	$1,779
14,000 - 14,999	3,928	$58,720	$56,950	$3,182	$43,052	5,745	$989	$2,111
15,000 - 19,999	19,611	$351,125	$342,961	$22,522	$253,647	30,989	$5,044	$15,068
20,000 - 29,999	38,611	$969,004	$961,279	$81,919	$695,508	66,700	$10,232	$54,705
30,000 - 39,999	25,356	$868,828	$873,390	$89,262	$617,864	46,474	$6,877	$57,621
40,000 - 49,999	11,616	$507,800	$514,730	$60,695	$353,173	21,052	$3,139	$35,611
50,000 - 99,999	11,685	$756,106	$768,131	$114,051	$489,000	21,033	$3,166	$52,553
$100,000 AND OVER	3,432	$929,013	$937,883	$288,038	$491,805	6,217	$946	$42,679
TAXABLE RETURNS	140,974	$4,741,113	$4,722,762	$672,781	$3,155,021	227,381	$36,549	$267,696
NO-TAX RETURNS	81,083	$974,508	$834,327	$189,885	$448,873	103,851	$21,026	$0
ALL RETURNS	222,057	$5,715,621	$5,557,089	$862,667	$3,603,895	331,232	$57,575	$267,696

1984 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA GROSS INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 2 - MARRIED FILING JOINT RETURNS, CONTINUED

MINNESOTA GROSS INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT
$ 0 -$ 999	12	$19	687	$1,451	$1,470	0	$0	63	$3
1,000 - 1,999	24	$97	48	$209	$306	0	$0	*	*
2,000 - 2,999	33	$73	65	$15	$88	0	$0	0	$0
3,000 - 3,999	25	$71	73	$30	$101	0	$0	*	*
4,000 - 4,999	57	$138	402	$186	$325	7	$0	7	$0
5,000 - 5,999	106	$181	776	$478	$658	36	$2	19	$1
6,000 - 6,999	239	$438	1,177	$751	$1,189	56	$6	33	$1
7,000 - 7,999	478	$992	1,681	$1,372	$2,364	301	$46	70	$3
8,000 - 8,999	790	$1,837	1,824	$1,575	$3,412	522	$78	94	$4
9,000 - 9,999	1,048	$2,818	1,977	$1,814	$4,631	718	$112	128	$6
10,000 - 10,999	1,468	$4,353	2,094	$2,116	$6,469	881	$147	163	$8
11,000 - 11,999	1,646	$5,273	2,146	$2,368	$7,641	907	$138	163	$7
12,000 - 12,999	1,914	$6,717	2,028	$2,420	$9,137	682	$87	181	$9
13,000 - 13,999	2,014	$7,612	1,903	$2,430	$10,042	542	$51	182	$8
14,000 - 14,999	2,075	$8,198	1,853	$2,530	$10,728	276	$23	192	$8
15,000 - 19,999	11,898	$54,442	7,713	$12,484	$66,927	314	$34	1,131	$50
20,000 - 29,999	28,751	$163,090	9,860	$20,972	$184,062	*	*	3,038	$141
30,000 - 39,999	22,675	$160,255	2,681	$6,168	$166,423	*	*	3,104	$144
40,000 - 49,999	11,101	$99,801	515	$1,316	$101,118	0	$0	1,990	$99
50,000 - 99,999	11,475	$165,592	210	$490	$166,082	0	$0	3,377	$196
$100,000 AND OVER	3,385	$160,087	47	$322	$160,409	0	$0	1,571	$118
TAXABLE RETURNS	101,214	$842,085	39,760	$61,496	$903,581	5,250	$727	15,512	$805
NO-TAX RETURNS	24,972	$226,107	56,111	$50,088	$276,195	4,996	$598	3,041	$140
ALL RETURNS	126,186	$1,068,193	95,871	$111,584	$1,179,777	10,246	$1,324	18,553	$945

*SUPPRESSED DUE TO DATA PRIVACY CONSIDERATIONS

1984 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA GROSS INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 3 - MARRIED FILING COMBINED RETURNS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
$ 0 -$ 999	63,880	$53,128	$26,131	$3,286	$23,059	4,530	$40	$437
1,000 - 1,999	40,140	$67,425	$59,568	$5,215	$52,943	3,372	$35	$1,073
2,000 - 2,999	36,177	$93,168	$90,148	$7,674	$80,313	3,695	$66	$2,009
3,000 - 3,999	35,606	$125,650	$124,656	$10,376	$110,686	4,350	$212	$3,262
4,000 - 4,999	37,357	$169,228	$168,310	$13,616	$148,028	4,871	$643	$4,868
5,000 - 5,999	40,048	$221,948	$220,325	$17,502	$189,918	6,014	$1,296	$6,767
6,000 - 6,999	41,099	$267,341	$267,020	$21,503	$225,518	6,812	$1,819	$8,810
7,000 - 7,999	40,698	$303,540	$305,095	$25,297	$252,626	8,278	$2,219	$10,809
8,000 - 8,999	39,344	$330,535	$334,256	$28,310	$272,898	9,389	$2,548	$12,720
9,000 - 9,999	38,287	$357,652	$363,601	$31,419	$292,997	10,602	$2,765	$14,773
10,000 - 10,999	38,244	$392,934	$401,473	$35,458	$320,548	11,960	$3,109	$17,221
11,000 - 11,999	37,813	$423,734	$434,725	$39,464	$343,631	13,575	$3,388	$19,506
12,000 - 12,999	37,783	$459,718	$472,160	$43,834	$369,260	14,676	$3,614	$22,104
13,000 - 13,999	35,983	$471,073	$485,628	$45,880	$375,161	15,407	$3,722	$23,453
14,000 - 14,999	35,389	$497,315	$513,019	$49,844	$393,381	16,320	$3,868	$25,663
15,000 - 19,999	159,491	$2,702,635	$2,778,340	$282,737	$2,053,638	100,756	$21,704	$145,530
20,000 - 29,999	234,403	$5,639,765	$5,761,178	$650,738	$3,998,504	239,478	$44,296	$328,817
30,000 - 39,999	113,660	$3,816,290	$3,886,907	$497,005	$2,613,688	152,291	$25,929	$247,452
40,000 - 49,999	40,683	$1,766,637	$1,796,726	$258,430	$1,184,470	58,679	$9,777	$122,752
50,000 - 99,999	35,933	$2,314,537	$2,347,667	$411,237	$1,463,395	54,203	$8,925	$168,546
$100,000 AND OVER	9,488	$1,991,857	$2,000,416	$586,922	$1,081,043	14,271	$2,428	$137,122
TAXABLE RETURNS	1,191,506	$22,466,110	$22,837,351	$3,065,748	$15,845,705	753,529	$142,402	$1,323,694
NO-TAX RETURNS	137,844	$889,229	$668,938	$40,412	$352,586	52,280	$17,628	$0
ALL RETURNS	1,329,350	$23,355,338	$23,506,289	$3,106,160	$16,198,292	805,809	$160,031	$1,323,694

1984 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA GROSS INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 3 - MARRIED FILING COMBINED RETURNS, CONTINUED

MINNESOTA GROSS INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT
$ 0 -$ 999	52,146	$700	11,734	$673	$1,373	0	$0	*	*
1,000 - 1,999	31,719	$358	8,421	$1,151	$1,509	0	$0	*	*
2,000 - 2,999	28,244	$399	7,933	$1,832	$2,230	0	$0	*	*
3,000 - 3,999	26,963	$855	8,643	$2,806	$3,660	9	$0	25	$1
4,000 - 4,999	27,121	$2,382	10,236	$4,298	$6,680	60	$3	78	$2
5,000 - 5,999	29,089	$7,352	10,959	$5,601	$12,953	135	$7	229	$7
6,000 - 6,999	29,737	$13,209	11,362	$6,832	$20,041	195	$13	400	$13
7,000 - 7,999	29,653	$19,573	11,045	$7,622	$27,195	226	$21	546	$19
8,000 - 8,999	28,580	$24,686	10,764	$8,380	$33,066	245	$25	613	$21
9,000 - 9,999	27,950	$30,262	10,337	$8,960	$39,222	278	$33	753	$27
10,000 - 10,999	27,970	$35,671	10,274	$9,805	$45,476	256	$33	783	$29
11,000 - 11,999	27,734	$41,172	10,079	$10,476	$51,647	146	$16	893	$33
12,000 - 12,999	27,971	$48,060	9,812	$11,040	$59,100	100	$11	961	$37
13,000 - 13,999	27,065	$53,839	8,918	$10,786	$64,625	71	$7	1,012	$38
14,000 - 14,999	26,817	$58,708	8,572	$11,086	$69,794	30	$3	1,014	$38
15,000 - 19,999	124,318	$388,151	35,173	$53,883	$442,034	46	$12	6,288	$245
20,000 - 29,999	195,221	$1,031,258	39,182	$81,037	$1,112,295	*	*	17,928	$685
30,000 - 39,999	102,751	$751,346	10,909	$25,082	$776,428	*	*	16,404	$658
40,000 - 49,999	38,233	$348,507	2,450	$5,635	$354,142	0	$0	8,635	$389
50,000 - 99,999	34,613	$470,789	1,320	$3,036	$473,825	0	$0	12,062	$663
$100,000 AND OVER	9,373	$332,860	115	$265	$333,124	0	$0	5,116	$378
TAXABLE RETURNS	953,268	$3,660,138	238,238	$270,284	$3,930,422	1,805	$191	73,746	$3,283
NO-TAX RETURNS	95,146	$288,343	42,698	$14,250	$302,593	1,848	$183	4,954	$215
ALL RETURNS	1,048,414	$3,948,481	280,936	$284,533	$4,233,015	3,653	$374	78,700	$3,498

*SUPPRESSED DUE TO DATA PRIVACY CONSIDERATIONS.

1984 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA GROSS INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 4 - SINGLE/MARRIED FILING SEPARATE RETURNS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
$ 0 -$ 999	582	$2,306	$157	$509	$130	58	$46	$244
1,000 - 1,999	370	$1,203	$562	$34	$461	28	$28	$14
2,000 - 2,999	3,897	$12,645	$11,248	$64	$10,050	47	$277	$21
3,000 - 3,999	39,081	$148,013	$136,577	$1,847	$121,129	64	$2,741	$1,051
4,000 - 4,999	35,586	$172,548	$159,975	$4,693	$139,096	660	$2,704	$2,412
5,000 - 5,999	34,620	$204,328	$190,799	$7,914	$162,241	1,409	$2,862	$3,631
6,000 - 6,999	38,932	$267,043	$252,788	$12,940	$210,591	2,020	$3,268	$5,394
7,000 - 7,999	36,298	$285,485	$271,991	$16,107	$222,815	3,168	$3,153	$7,856
8,000 - 8,999	33,705	$298,371	$286,334	$19,423	$231,431	3,959	$2,984	$9,597
9,000 - 9,999	31,752	$312,308	$301,470	$22,401	$241,467	4,864	$2,862	$11,284
10,000 - 10,999	30,378	$329,602	$318,839	$25,570	$252,959	5,386	$2,770	$13,010
11,000 - 11,999	29,147	$344,559	$335,114	$28,577	$264,096	5,832	$2,680	$14,687
12,000 - 12,999	28,219	$361,431	$352,626	$31,956	$276,211	6,156	$2,606	$16,472
13,000 - 13,999	27,001	$372,983	$364,376	$34,697	$283,141	6,378	$2,506	$17,905
14,000 - 14,999	25,428	$376,153	$368,561	$36,836	$284,508	6,243	$2,369	$18,885
15,000 - 19,999	100,468	$1,760,349	$1,739,438	$193,607	$1,315,010	28,003	$9,544	$97,430
20,000 - 29,999	102,920	$2,495,172	$2,489,857	$326,769	$1,796,254	33,481	$10,066	$157,294
30,000 - 39,999	33,167	$1,120,417	$1,124,883	$167,957	$780,557	12,681	$3,434	$77,308
40,000 - 49,999	8,929	$393,488	$392,785	$67,221	$263,395	3,762	$979	$27,735
50,000 - 99,999	6,569	$426,888	$419,787	$87,843	$262,803	3,030	$768	$29,791
$100,000 AND OVER	1,532	$632,573	$630,151	$219,430	$350,013	794	$193	$21,525
TAXABLE RETURNS	648,581	$10,318,363	$10,148,318	$1,306,395	$7,468,357	128,023	$58,842	$533,547
NO-TAX RETURNS	227,393	$989,440	$725,000	$33,962	$484,677	35,952	$21,108	$0
ALL RETURNS	875,974	$11,307,803	$10,873,318	$1,340,357	$7,953,034	163,975	$79,950	$533,547

1984 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA GROSS INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 4 - SINGLE/MARRIED FILING SEPARATE RETURNS, CONTINUED

MINNESOTA GROSS INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT
$ 0 -$ 999	24	$31	558	$173	$204	0	$0	9	$0
1,000 - 1,999	46	$57	324	$52	$109	0	$0	*	*
2,000 - 2,999	49	$48	3,848	$1,112	$1,160	16	$0	*	*
3,000 - 3,999	549	$348	38,532	$13,266	$13,614	200	$6	101	$2
4,000 - 4,999	1,319	$1,259	34,267	$14,931	$16,191	551	$39	223	$6
5,000 - 5,999	3,381	$4,263	31,239	$16,548	$20,811	3,419	$452	399	$10
6,000 - 6,999	5,528	$8,726	33,404	$20,783	$29,509	13,199	$1,198	587	$16
7,000 - 7,999	6,501	$12,138	29,797	$20,999	$33,137	7,994	$398	695	$18
8,000 - 8,999	6,705	$14,134	27,000	$21,358	$35,491	2,046	$215	734	$19
9,000 - 9,999	6,839	$15,751	24,913	$21,870	$37,621	1,686	$189	731	$20
10,000 - 10,999	7,031	$17,835	23,347	$22,503	$40,338	1,040	$126	795	$21
11,000 - 11,999	7,156	$19,383	21,991	$23,075	$42,459	665	$74	860	$24
12,000 - 12,999	7,210	$20,670	21,009	$23,800	$44,471	441	$41	888	$25
13,000 - 13,999	7,358	$22,670	19,643	$23,886	$46,556	275	$23	901	$25
14,000 - 14,999	7,367	$23,786	18,061	$23,442	$47,228	147	$9	881	$25
15,000 - 19,999	35,875	$132,809	64,593	$98,068	$230,877	125	$13	4,688	$140
20,000 - 29,999	52,390	$265,207	50,530	$101,722	$366,929	*	*	8,040	$240
30,000 - 39,999	23,202	$153,514	9,965	$22,965	$176,478	*	*	4,397	$135
40,000 - 49,999	6,999	$57,789	1,930	$4,437	$62,226	0	$0	1,589	$54
50,000 - 99,999	5,628	$67,209	941	$2,164	$69,373	0	$0	1,579	$59
$100,000 AND OVER	1,448	$61,018	84	$193	$61,211	0	$0	594	$26
TAXABLE RETURNS	192,605	$898,646	455,976	$477,348	$1,375,994	31,811	$2,784	28,701	$866
NO-TAX RETURNS	37,769	$218,480	189,624	$55,560	$274,039	37,154	$2,888	3,346	$93
ALL RETURNS	230,374	$1,117,126	645,600	$532,907	$1,650,033	68,965	$5,673	32,047	$960

*SUPPRESSED DUE TO DATA PRIVACY CONSIDERATIONS.

1984 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA TAXABLE INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 5 - ALL FILERS

MINNESOTA TAXABLE INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
$ 0 -$ 1000	72,305	$100,288	$62,101	$20,615	$29,001	6,848	$410	$3,004
1,001 - 2,000	44,427	$91,308	$78,266	$7,254	$66,381	4,035	$116	$1,436
2,001 - 3,000	61,110	$202,680	$188,460	$12,020	$158,939	4,608	$1,590	$2,954
3,001 - 4,000	96,206	$443,869	$416,433	$22,341	$337,706	6,659	$4,583	$7,023
4,001 - 5,000	106,265	$658,890	$618,495	$36,718	$478,504	12,268	$7,141	$12,237
5,001 - 6,000	111,648	$832,538	$798,703	$52,642	$614,202	19,213	$8,618	$18,808
6,001 - 7,000	107,105	$937,296	$911,968	$65,020	$696,252	25,560	$9,287	$27,045
7,001 - 8,000	102,091	$1,028,851	$1,010,782	$78,044	$765,634	31,250	$9,665	$34,747
8,001 - 9,000	99,459	$1,134,399	$1,122,097	$92,171	$845,591	36,986	$10,124	$43,240
9,001 - 10,000	98,610	$1,255,340	$1,250,410	$108,616	$937,138	40,891	$10,544	$52,547
10,001 - 11,000	96,754	$1,362,691	$1,363,518	$124,528	$1,015,862	44,809	$10,942	$61,966
11,001 - 12,000	94,235	$1,457,574	$1,464,385	$139,374	$1,083,624	47,694	$11,141	$70,719
12,001 - 13,000	90,661	$1,532,469	$1,544,213	$153,661	$1,133,105	50,657	$11,355	$78,162
13,001 - 14,000	83,918	$1,541,919	$1,556,957	$161,102	$1,132,470	50,816	$11,032	$82,420
14,001 - 15,000	78,076	$1,548,374	$1,567,150	$167,269	$1,131,775	52,312	$10,922	$85,998
15,001 - 20,000	300,054	$7,178,652	$7,289,993	$844,643	$5,187,737	252,092	$48,434	$433,266
20,001 - 30,000	241,530	$8,068,744	$8,215,271	$1,082,157	$5,757,392	284,072	$49,079	$554,404
30,001 - 40,000	56,093	$2,753,397	$2,802,029	$433,624	$1,903,129	78,351	$12,956	$204,398
40,001 - 50,000	17,692	$1,197,289	$1,212,545	$215,720	$782,500	26,059	$4,241	$90,169
50,001 -100,000	18,400	$1,957,361	$1,982,908	$445,049	$1,202,817	27,872	$4,553	$150,403
$100,000 AND OVER	4,422	$2,241,657	$2,251,747	$782,357	$1,209,328	5,881	$1,061	$109,989
TAXABLE RETURNS	1,981,061	$37,525,586	$37,708,430	$5,044,924	$26,469,084	1,108,933	$237,793	$2,124,937
NO-TAX RETURNS	446,320	$2,853,177	$2,228,265	$264,260	$1,286,137	192,083	$59,763	$0
ALL RETURNS	2,427,381	$40,378,763	$39,936,695	$5,309,184	$27,755,221	1,301,016	$297,556	$2,124,937

1984 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA TAXABLE INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 5 - ALL FILERS, CONTINUED

MINNESOTA TAXABLE INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT
$ 0 -$ 1000	57,245	$24,071	15,060	$3,989	$28,059	0	$0	178	$11
1,001 - 2,000	34,225	$2,941	10,202	$1,689	$4,631	0	$0	25	$1
2,001 - 3,000	32,929	$9,071	28,181	$8,430	$17,501	60	$1	84	$2
3,001 - 4,000	40,263	$34,704	55,943	$21,683	$56,387	559	$27	573	$14
4,001 - 5,000	53,102	$76,747	53,163	$26,527	$103,273	2,127	$221	1,753	$48
5,001 - 6,000	54,842	$97,191	56,806	$34,669	$131,859	15,831	$1,446	2,352	$76
6,001 - 7,000	54,227	$112,552	52,878	$38,145	$150,697	7,740	$504	2,460	$82
7,001 - 8,000	53,430	$126,612	48,661	$40,492	$167,104	3,753	$383	2,752	$95
8,001 - 9,000	53,016	$140,512	46,443	$43,823	$184,335	2,804	$374	2,893	$103
9,001 - 10,000	54,073	$157,666	44,537	$46,991	$204,657	2,253	$310	3,080	$109
10,001 - 11,000	54,816	$174,260	41,938	$48,868	$223,128	1,586	$206	3,331	$122
11,001 - 12,000	55,241	$191,612	38,994	$49,775	$241,387	1,043	$108	3,487	$128
12,001 - 13,000	55,432	$208,572	35,229	$48,876	$257,448	559	$51	3,766	$139
13,001 - 14,000	53,365	$217,609	30,553	$45,777	$263,385	269	$25	3,933	$146
14,001 - 15,000	51,319	$225,035	26,757	$43,071	$268,106	150	$21	4,165	$154
15,001 - 20,000	209,591	$1,084,748	90,463	$172,865	$1,257,613	123	$18	22,196	$839
20,001 - 30,000	191,603	$1,261,214	49,927	$114,508	$1,375,722	9	$6	32,141	$1,287
30,001 - 40,000	49,818	$450,843	6,275	$14,433	$465,276	0	$0	12,619	$589
40,001 - 50,000	16,490	$211,560	1,202	$2,765	$214,325	0	$0	5,773	$313
50,001 -100,000	17,744	$333,534	656	$1,509	$335,042	0	$0	8,060	$516
$100,000 AND OVER	4,316	$259,818	106	$244	$260,062	0	$0	2,338	$180
TAXABLE RETURNS	1,247,087	$5,400,869	733,974	$809,127	$6,209,997	38,866	$3,702	117,959	$4,954
NO-TAX RETURNS	157,887	$732,931	288,433	$119,897	$852,828	43,998	$3,669	11,341	$449
ALL RETURNS	1,404,974	$6,133,800	1,022,407	$929,024	$7,062,824	82,864	$7,371	129,300	$5,403

1984 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA TAXABLE INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 6 - MARRIED FILING JOINT RETURNS

MINNESOTA TAXABLE INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
$ 0 -$ 1000	963	$18,780	$15,111	$11,100	$56	1,525	$249	$1,792
1,001 - 2,000	114	$2,347	$486	$51	$176	137	$26	$20
2,001 - 3,000	139	$2,372	$902	$188	$354	154	$33	$59
3,001 - 4,000	337	$4,230	$2,163	$143	$1,261	174	$60	$24
4,001 - 5,000	1,451	$13,670	$10,557	$401	$6,611	303	$231	$89
5,001 - 6,000	2,621	$27,328	$22,684	$807	$14,551	1,163	$498	$210
6,001 - 7,000	3,939	$43,970	$38,548	$1,442	$25,688	3,043	$857	$490
7,001 - 8,000	4,728	$57,489	$52,281	$2,102	$35,487	5,117	$1,102	$879
8,001 - 9,000	5,301	$69,568	$64,638	$2,853	$45,077	6,726	$1,282	$1,420
9,001 - 10,000	5,533	$77,656	$74,060	$3,415	$52,599	7,782	$1,376	$1,958
10,001 - 11,000	5,647	$85,717	$82,410	$4,306	$59,317	8,608	$1,440	$2,619
11,001 - 12,000	5,575	$91,788	$88,923	$4,966	$64,113	8,808	$1,437	$3,233
12,001 - 13,000	5,645	$100,874	$98,212	$5,994	$70,542	9,075	$1,465	$3,926
13,001 - 14,000	5,477	$106,125	$103,652	$6,974	$73,919	8,963	$1,427	$4,476
14,001 - 15,000	5,607	$114,579	$112,760	$7,811	$81,303	9,379	$1,471	$5,322
15,001 - 20,000	28,220	$692,821	$686,699	$56,130	$493,622	48,902	$7,484	$37,706
20,001 - 30,000	37,620	$1,273,765	$1,280,733	$131,342	$913,054	68,086	$10,153	$84,669
30,001 - 40,000	12,426	$602,019	$612,587	$78,249	$422,479	22,242	$3,340	$43,696
40,001 - 50,000	4,216	$279,839	$285,626	$43,831	$186,482	7,454	$1,134	$20,339
50,001 -100,000	4,324	$454,701	$463,380	$93,469	$283,022	7,900	$1,188	$32,318
$100,000 AND OVER	1,091	$621,474	$626,351	$217,209	$325,309	1,840	$294	$22,451
TAXABLE RETURNS	140,974	$4,741,113	$4,722,762	$672,781	$3,155,021	227,381	$36,549	$267,696
NO-TAX RETURNS	81,083	$974,508	$834,327	$189,885	$448,873	103,851	$21,026	$0
ALL RETURNS	222,057	$5,715,621	$5,557,089	$862,667	$3,603,895	331,232	$57,575	$267,696

1984 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA TAXABLE INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 6 - MARRIED FILING JOINT RETURNS, CONTINUED

MINNESOTA TAXABLE INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT
$ 0 -$ 1000	234	$10,187	729	$2,390	$12,577	0	$0	119	$6
1,001 - 2,000	49	$248	65	$11	$260	0	$0	*	*
2,001 - 3,000	61	$338	78	$22	$360	0	$0	*	*
3,001 - 4,000	145	$680	192	$79	$759	*	*	6	$0
4,001 - 5,000	705	$3,167	746	$377	$3,544	30	$1	38	$1
5,001 - 6,000	1,366	$6,553	1,255	$774	$7,326	106	$8	115	$4
6,001 - 7,000	2,062	$10,057	1,877	$1,360	$11,417	334	$47	188	$7
7,001 - 8,000	2,543	$12,874	2,185	$1,818	$14,692	643	$93	247	$11
8,001 - 9,000	2,832	$14,376	2,469	$2,332	$16,708	909	$143	287	$14
9,001 - 10,000	2,970	$15,340	2,563	$2,706	$18,046	1,011	$164	288	$14
10,001 - 11,000	3,050	$15,760	2,597	$3,028	$18,788	891	$131	296	$15
11,001 - 12,000	3,181	$16,788	2,394	$3,056	$19,844	628	$67	310	$14
12,001 - 13,000	3,317	$18,446	2,328	$3,230	$21,677	341	$33	333	$15
13,001 - 14,000	3,317	$19,523	2,160	$3,236	$22,759	180	$17	355	$17
14,001 - 15,000	3,583	$20,385	2,024	$3,261	$23,646	100	$11	417	$20
15,001 - 20,000	19,608	$120,312	8,612	$16,635	$136,947	75	$12	2,192	$102
20,001 - 30,000	31,251	$221,726	6,369	$14,610	$236,336	*	*	4,362	$209
30,001 - 40,000	11,546	$109,835	880	$2,024	$111,859	0	$0	2,438	$125
40,001 - 50,000	4,089	$55,021	127	$292	$55,313	0	$0	1,241	$71
50,001 -100,000	4,242	$86,701	42	$189	$86,890	0	$0	1,753	$117
$100,000 AND OVER	1,063	$83,768	28	$64	$83,832	0	$0	523	$42
TAXABLE RETURNS	101,214	$842,085	39,760	$61,496	$903,581	5,250	$727	15,512	$805
NO-TAX RETURNS	24,972	$226,107	56,111	$50,088	$276,195	4,996	$598	3,041	$140
ALL RETURNS	126,186	$1,068,193	95,871	$111,584	$1,179,777	10,246	$1,324	18,553	$945

*SUPPRESSED DUE TO DATA PRIVACY CONSIDERATIONS.

1984 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA TAXABLE INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 7 - MARRIED FILING COMBINED RETURNS

MINNESOTA TAXABLE INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
$ 0 -$ 1000	70,489	$73,060	$42,042	$7,327	$28,739	5,185	$87	$600
1,001 - 2,000	43,820	$86,176	$76,462	$7,116	$65,436	3,848	$52	$1,391
2,001 - 3,000	41,471	$126,669	$122,506	$10,645	$104,052	4,360	$183	$2,649
3,001 - 4,000	47,239	$216,389	$209,718	$16,745	$166,560	6,158	$1,006	$4,707
4,001 - 5,000	56,430	$346,313	$334,622	$24,639	$254,464	10,028	$2,766	$7,579
5,001 - 6,000	57,483	$427,445	$419,964	$32,317	$316,407	14,368	$3,680	$11,103
6,001 - 7,000	56,137	$488,476	$486,762	$38,629	$365,034	17,257	$4,288	$14,970
7,001 - 8,000	54,027	$541,639	$543,986	$45,335	$405,402	19,417	$4,667	$19,056
8,001 - 9,000	53,310	$604,883	$611,288	$52,898	$453,422	22,545	$5,121	$23,716
9,001 - 10,000	54,033	$686,223	$696,919	$62,871	$513,659	24,780	$5,592	$29,220
10,001 - 11,000	53,772	$756,882	$771,913	$71,730	$564,756	27,461	$6,056	$34,652
11,001 - 12,000	53,369	$825,929	$844,958	$81,079	$613,922	30,112	$6,430	$40,165
12,001 - 13,000	52,582	$891,602	$913,022	$91,082	$657,399	33,013	$6,851	$45,304
13,001 - 14,000	49,512	$911,583	$934,422	$96,183	$668,355	33,946	$6,887	$48,513
14,001 - 15,000	47,002	$936,270	$960,026	$101,849	$681,425	35,660	$7,036	$51,557
15,001 - 20,000	185,549	$4,457,058	$4,576,713	$526,028	$3,211,131	176,321	$32,623	$267,086
20,001 - 30,000	153,020	$5,126,899	$5,256,014	$695,282	$3,648,829	196,080	$33,648	$351,501
30,001 - 40,000	35,728	$1,758,850	$1,795,836	$281,050	$1,212,786	52,562	$8,721	$131,698
40,001 - 50,000	11,447	$774,294	$787,675	$141,440	$506,261	17,562	$2,860	$59,540
50,001 -100,000	12,259	$1,301,795	$1,319,514	$298,154	$802,091	19,044	$3,141	$103,526
$100,000 AND OVER	2,827	$1,127,675	$1,132,989	$383,350	$605,576	3,822	$705	$75,158
TAXABLE RETURNS	1,191,506	$22,466,110	$22,837,351	$3,065,748	$15,845,705	753,529	$142,402	$1,323,694
NO-TAX RETURNS	137,844	$889,229	$668,938	$40,412	$352,586	52,280	$17,628	$0
ALL RETURNS	1,329,350	$23,355,338	$23,506,289	$3,106,160	$16,198,292	805,809	$160,031	$1,323,694

1984 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA TAXABLE INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 7 - MARRIED FILING COMBINED RETURNS, CONTINUED

MINNESOTA TAXABLE INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT
$ 0 -$ 1000	56,804	$9,491	13,685	$1,009	$10,500	0	$0	19	$3
1,001 - 2,000	34,089	$2,302	9,731	$1,608	$3,910	*	*	20	$1
2,001 - 3,000	31,642	$5,073	9,829	$2,736	$7,810	*	*	40	$1
3,001 - 4,000	35,872	$21,973	11,367	$4,440	$26,413	42	$2	233	$5
4,001 - 5,000	43,067	$48,836	13,363	$6,683	$55,519	133	$7	871	$28
5,001 - 6,000	43,507	$62,703	13,976	$8,537	$71,240	232	$15	1,175	$43
6,001 - 7,000	42,310	$73,122	13,827	$9,977	$83,100	273	$24	1,211	$46
7,001 - 8,000	40,871	$82,294	13,156	$10,955	$93,249	297	$31	1,423	$54
8,001 - 9,000	40,078	$92,477	13,232	$12,492	$104,969	311	$39	1,465	$58
9,001 - 10,000	40,934	$106,565	13,099	$13,825	$120,389	227	$29	1,547	$60
10,001 - 11,000	41,612	$121,256	12,160	$14,171	$135,426	131	$15	1,770	$71
11,001 - 12,000	41,842	$135,239	11,527	$14,718	$149,958	73	$9	1,895	$77
12,001 - 13,000	41,849	$149,649	10,733	$14,893	$164,542	36	$6	2,162	$87
13,001 - 14,000	39,980	$155,594	9,532	$14,290	$169,885	17	$2	2,181	$86
14,001 - 15,000	38,240	$162,649	8,762	$14,103	$176,752	12	$5	2,360	$92
15,001 - 20,000	152,276	$775,641	33,273	$63,912	$839,553	15	$3	13,813	$552
20,001 - 30,000	130,371	$859,944	22,649	$51,959	$911,903	5	$4	21,538	$884
30,001 - 40,000	32,491	$294,555	3,237	$7,445	$302,000	0	$0	8,636	$409
40,001 - 50,000	10,783	$138,447	664	$1,527	$139,975	0	$0	4,040	$223
50,001 -100,000	11,868	$218,370	391	$899	$219,269	0	$0	5,731	$375
$100,000 AND OVER	2,782	$143,960	45	$104	$144,063	0	$0	1,616	$129
TAXABLE RETURNS	953,268	$3,660,138	238,238	$270,284	$3,930,422	1,805	$191	73,746	$3,283
NO-TAX RETURNS	95,146	$288,343	42,698	$14,250	$302,593	1,848	$183	4,954	$215
ALL RETURNS	1,048,414	$3,948,481	280,936	$284,533	$4,233,015	3,653	$374	78,700	$3,498

*SUPPRESSED DUE TO DATA PRIVACY CONSIDERATIONS.

1984 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA TAXABLE INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 8 - SINGLE/MARRIED FILING SEPARATE RETURNS

MINNESOTA TAXABLE INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
$ 0 -$ 1000	853	$8,448	$4,948	$2,189	$205	138	$74	$612
1,001 - 2,000	493	$2,785	$1,318	$87	$769	50	$38	$25
2,001 - 3,000	19,500	$73,639	$65,052	$1,187	$54,533	94	$1,374	$246
3,001 - 4,000	48,630	$223,250	$204,552	$5,453	$169,885	327	$3,517	$2,293
4,001 - 5,000	48,384	$298,908	$273,317	$11,678	$217,429	1,937	$4,143	$4,568
5,001 - 6,000	51,544	$377,765	$356,055	$19,517	$283,244	3,682	$4,439	$7,494
6,001 - 7,000	47,029	$404,850	$386,658	$24,948	$305,530	5,260	$4,142	$11,585
7,001 - 8,000	43,336	$429,723	$414,515	$30,607	$324,745	6,716	$3,896	$14,812
8,001 - 9,000	40,848	$459,948	$446,171	$36,421	$347,092	7,715	$3,721	$18,104
9,001 - 10,000	39,044	$491,460	$479,432	$42,331	$370,880	8,329	$3,575	$21,369
10,001 - 11,000	37,335	$520,091	$509,195	$48,492	$391,789	8,740	$3,446	$24,696
11,001 - 12,000	35,291	$539,857	$530,503	$53,329	$405,589	8,774	$3,274	$27,321
12,001 - 13,000	32,434	$539,993	$532,979	$56,586	$405,164	8,569	$3,038	$28,931
13,001 - 14,000	28,929	$524,212	$518,884	$57,946	$390,196	7,907	$2,718	$29,431
14,001 - 15,000	25,467	$497,524	$494,364	$57,609	$369,047	7,273	$2,415	$29,119
15,001 - 20,000	86,285	$2,028,773	$2,026,581	$262,485	$1,482,983	26,869	$8,326	$128,474
20,001 - 30,000	50,890	$1,668,080	$1,678,524	$255,533	$1,195,508	19,906	$5,279	$118,233
30,001 - 40,000	7,939	$392,528	$393,605	$74,325	$267,864	3,547	$895	$29,004
40,001 - 50,000	2,029	$143,156	$139,243	$30,449	$89,757	1,043	$247	$10,289
50,001 -100,000	1,817	$200,864	$200,014	$53,425	$117,705	928	$224	$14,559
$100,000 AND OVER	504	$492,508	$492,407	$181,798	$278,443	219	$62	$12,380
TAXABLE RETURNS	648,581	$10,318,363	$10,148,318	$1,306,395	$7,468,357	128,023	$58,842	$533,547
NO-TAX RETURNS	227,393	$989,440	$725,000	$33,962	$484,677	35,952	$21,108	$0
ALL RETURNS	875,974	$11,307,803	$10,873,318	$1,340,357	$7,953,034	163,975	$79,950	$533,547

1984 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA TAXABLE INCOME
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 8 - SINGLE/MARRIED FILING SEPARATE RETURNS, CONTINUED

MINNESOTA TAXABLE INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT
$ 0 -$ 1000	207	$4,393	646	$589	$4,982	0	$0	40	$1
1,001 - 2,000	87	$391	406	$70	$461	0	$0	*	*
2,001 - 3,000	1,226	$3,660	18,274	$5,672	$9,331	59	$1	*	*
3,001 - 4,000	4,246	$12,051	44,384	$17,163	$29,214	516	$26	334	$8
4,001 - 5,000	9,330	$24,744	39,054	$19,466	$44,210	1,964	$213	844	$20
5,001 - 6,000	9,969	$27,935	41,575	$25,359	$53,294	15,493	$1,423	1,062	$29
6,001 - 7,000	9,855	$29,372	37,174	$26,808	$56,180	7,133	$434	1,061	$30
7,001 - 8,000	10,016	$31,444	33,320	$27,719	$59,163	2,813	$258	1,082	$30
8,001 - 9,000	10,106	$33,659	30,742	$29,000	$62,659	1,584	$191	1,141	$32
9,001 - 10,000	10,169	$35,762	28,875	$30,460	$66,221	1,015	$117	1,245	$35
10,001 - 11,000	10,154	$37,244	27,181	$31,669	$68,914	564	$61	1,265	$36
11,001 - 12,000	10,218	$39,585	25,073	$32,000	$71,585	342	$32	1,282	$38
12,001 - 13,000	10,266	$40,477	22,168	$30,752	$71,229	182	$13	1,271	$37
13,001 - 14,000	10,068	$42,492	18,861	$28,250	$70,742	72	$6	1,397	$43
14,001 - 15,000	9,496	$42,001	15,971	$25,707	$67,708	38	$5	1,388	$43
15,001 - 20,000	37,707	$188,795	48,578	$92,318	$281,113	33	$2	6,191	$185
20,001 - 30,000	29,981	$179,544	20,909	$47,939	$227,483	*	*	6,241	$193
30,001 - 40,000	5,781	$46,453	2,158	$4,963	$51,416	*	*	1,545	$55
40,001 - 50,000	1,618	$18,092	411	$945	$19,037	0	$0	492	$18
50,001 -100,000	1,634	$28,463	183	$421	$28,884	0	$0	576	$24
$100,000 AND OVER	471	$32,091	33	$76	$32,167	0	$0	199	$9
TAXABLE RETURNS	192,605	$898,646	455,976	$477,348	$1,375,994	31,811	$2,784	28,701	$866
NO-TAX RETURNS	37,769	$218,480	189,624	$55,560	$274,039	37,154	$2,888	3,346	$93
ALL RETURNS	230,374	$1,117,126	645,600	$532,907	$1,650,033	68,965	$5,673	32,047	$960

*SUPPRESSED DUE TO DATA PRIVACY CONSIDERATIONS.

TABLE 11

1984 MINNESOTA INDIVIDUAL INCOME TAX RETURNS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 9 - DATA BY COUNTY

COUNTY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
AITKIN	6,273	$63,670	$60,233	$9,602	$5,323	$44,052	$2,594
ANOKA	116,965	$2,001,964	$2,018,716	$17,259	$230,206	$1,428,863	$115,917
BECKER	13,949	$153,419	$149,630	$10,727	$13,746	$109,393	$6,761
BELTRAMI	13,679	$167,416	$164,335	$12,014	$16,955	$119,661	$8,104
BENTON	12,532	$159,722	$158,660	$12,660	$16,155	$116,056	$8,082
BIG STONE	3,854	$40,301	$39,878	$10,347	$3,892	$29,360	$1,810
BLUE EARTH	27,693	$372,240	$371,569	$13,417	$43,075	$267,883	$19,675
BROWN	16,634	$204,750	$204,072	$12,268	$21,943	$150,016	$10,426
CARLTON	14,030	$194,033	$189,124	$13,480	$20,696	$140,291	$10,539
CARVER	22,293	$368,130	$371,747	$16,676	$44,868	$255,410	$20,558
CASS	9,146	$99,066	$92,529	$10,117	$8,767	$66,571	$4,049
CHIPPEWA	8,184	$94,957	$94,025	$11,489	$9,660	$69,107	$4,569
CHISAGO	14,421	$212,299	$210,966	$14,629	$22,511	$149,507	$11,298
CLAY	23,889	$320,893	$318,222	$13,321	$33,471	$227,240	$15,972
CLEARWATER	3,749	$35,682	$34,768	$9,274	$3,002	$26,281	$1,528
COOK	2,172	$26,064	$24,700	$11,372	$2,475	$18,010	$1,159
COTTONWOOD	7,866	$90,551	$89,658	$11,398	$9,349	$65,321	$4,300

TABLE 11

1984 MINNESOTA INDIVIDUAL INCOME TAX RETURNS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 9 - DATA BY COUNTY, CONTINUED

COUNTY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
CROW WING	21,128	$265,333	$257,148	$12,171	$26,684	$184,533	$12,714
DAKOTA	127,915	$2,408,520	$2,422,200	$18,936	$304,973	$1,673,179	$142,139
DODGE	8,111	$104,548	$104,672	$12,905	$10,735	$75,507	$5,293
DOUGLAS	15,169	$174,322	$172,317	$11,360	$16,763	$123,811	$8,014
FARIBAULT	10,878	$122,238	$121,673	$11,185	$12,799	$89,552	$5,744
FILLMORE	11,074	$117,931	$117,668	$10,626	$11,438	$86,858	$5,433
FREEBORN	19,965	$247,789	$244,602	$12,252	$26,171	$179,132	$12,317
GOODHUE	22,481	$306,402	$306,185	$13,620	$34,075	$221,928	$16,470
GRANT	3,742	$40,532	$40,251	$10,757	$3,994	$29,328	$1,856
HENNEPIN	612,803	$11,933,462	$11,870,228	$19,370	$1,665,014	$8,024,057	$695,192
HOUSTON	10,012	$122,235	$121,432	$12,129	$12,468	$89,488	$5,975
HUBBARD	6,738	$71,598	$68,594	$10,180	$6,038	$50,071	$2,951
ISANTI	12,048	$171,203	$171,203	$14,210	$17,544	$123,665	$9,213
ITASCA	19,625	$265,926	$256,021	$13,046	$27,354	$188,336	$13,813
JACKSON	7,202	$81,868	$81,605	$11,331	$8,653	$59,799	$3,890
KANABEC	5,785	$66,212	$65,655	$11,349	$6,121	$48,319	$3,113
KANDIYOHI	20,208	$257,667	$257,272	$12,731	$27,913	$182,507	$12,921

TABLE 11

1984 MINNESOTA INDIVIDUAL INCOME TAX RETURNS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 9 - DATA BY COUNTY, CONTINUED

COUNTY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
KITTSON	3,387	$40,745	$40,810	$12,049	$4,187	$30,284	$2,107
KOOCHICHING	7,865	$112,847	$110,816	$14,090	$12,539	$83,149	$6,479
LAC QUI PARLE	5,643	$58,553	$57,948	$10,269	$5,762	$43,263	$2,688
LAKE	5,426	$75,883	$73,416	$13,530	$8,307	$54,638	$4,177
LAKE OF THE WOODS	1,857	$21,013	$20,587	$11,086	$1,913	$15,769	$1,008
LE SUEUR	13,281	$164,431	$163,193	$12,288	$16,931	$119,295	$8,254
LINCOLN	3,808	$34,887	$34,518	$9,065	$2,974	$25,874	$1,466
LYON	14,036	$177,037	$176,486	$12,574	$19,132	$129,295	$9,011
MCLEOD	18,010	$241,918	$242,755	$13,479	$26,604	$177,533	$12,937
MAHNOMEN	2,107	$20,891	$19,538	$9,273	$1,753	$14,782	$872
MARSHALL	6,475	$69,932	$69,411	$10,720	$6,863	$51,191	$3,299
MARTIN	14,625	$181,988	$180,598	$12,349	$19,708	$129,962	$8,923
MEEKER	10,808	$123,448	$123,103	$11,390	$12,347	$90,403	$6,040
MILLE LACS	9,021	$105,492	$103,754	$11,501	$10,021	$75,901	$4,954
MORRISON	13,613	$144,405	$141,283	$10,379	$12,916	$104,238	$6,410
MOWER	22,245	$290,742	$284,007	$12,767	$31,955	$207,869	$15,075
MURRAY	5,923	$62,004	$61,575	$10,396	$6,417	$45,274	$2,882

TABLE 11

1984 MINNESOTA INDIVIDUAL INCOME TAX RETURNS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 9 - DATA BY COUNTY, CONTINUED

COUNTY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
NICOLLET	14,381	$197,482	$197,675	$13,746	$22,445	$141,501	$10,386
NOBLES	12,345	$142,554	$141,919	$11,496	$14,911	$104,780	$6,929
NORMAN	4,550	$53,919	$53,553	$11,770	$5,697	$39,776	$2,714
OLMSTED	60,043	$1,038,322	$1,040,307	$17,326	$131,420	$729,689	$60,349
OTTERTAIL	26,326	$294,700	$289,880	$11,011	$28,507	$211,569	$13,535
PENNINGTON	7,111	$88,954	$87,632	$12,323	$10,668	$62,541	$4,441
PINE	9,212	$104,590	$102,456	$11,122	$9,534	$76,474	$4,943
PIPESTONE	5,894	$62,522	$62,277	$10,566	$6,272	$45,855	$2,929
POLK	17,050	$212,716	$211,420	$12,400	$22,099	$155,196	$10,696
POPE	5,755	$58,788	$57,699	$10,026	$5,598	$42,432	$2,627
RAMSEY	277,526	$4,931,187	$4,895,609	$17,640	$633,989	$3,427,203	$286,169
RED LAKE	2,374	$22,780	$22,421	$9,444	$1,851	$16,896	$942
REDWOOD	10,642	$122,449	$120,926	$11,363	$12,615	$89,282	$5,855
RENVILLE	11,213	$129,089	$128,397	$11,451	$13,491	$94,633	$6,330
RICE	24,132	$338,868	$337,844	$14,000	$36,348	$242,257	$17,669
ROCK	5,643	$63,936	$63,767	$11,300	$6,689	$47,142	$3,037
ROSEAU	6,675	$76,397	$76,481	$11,458	$7,590	$58,090	$3,851

TABLE 11

1984 MINNESOTA INDIVIDUAL INCOME TAX RETURNS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 9 - DATA BY COUNTY, CONTINUED

COUNTY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
ST LOUIS	102,128	$1,471,584	$1,407,038	$13,777	$163,480	$1,029,193	$77,861
SCOTT	27,667	$460,037	$465,013	$16,808	$54,144	$323,881	$26,146
SHERBURNE	16,716	$263,890	$264,203	$15,805	$29,189	$187,269	$14,773
SIBLEY	8,526	$91,639	$91,821	$10,770	$8,856	$68,314	$4,396
STEARNS	55,829	$728,387	$724,895	$12,984	$77,097	$523,251	$37,198
STEELE	17,737	$237,189	$237,287	$13,378	$2[illegible],296	$172,542	$12,413
STEVENS	5,635	$69,043	$69,068	$12,257	$7,455	$[illegible]	[illegible]
SWIFT	6,444	$68,910	$68,319	$10,602	$7,000	$5[illegible]	
TODD	10,705	$108,805	$107,529	$10,045	$9,454	[illegible]	
TRAVERSE	2,865	$33,767	$33,368	$11,647	$3,613	$24,[illegible]	
WABASHA	10,833	$129,714	$128,517	$11,864	$12,981	$94,163	$6,34[illegible]
WADENA	6,066	$64,516	$63,651	$10,493	$5,946	$47,212	$2,967
WASECA	10,364	$135,005	$134,386	$12,967	$14,899	$98,125	$7,059
WASHINGTON	67,967	$1,302,918	$1,310,570	$19,282	$167,981	$901,135	$78,082
WATONWAN	6,973	$79,441	$78,676	$11,283	$7,876	$58,123	$3,795
WILKIN	4,373	$55,873	$55,400	$12,669	$6,117	$40,980	$2,890
WINONA	24,157	$317,560	$313,809	$12,990	$34,627	$229,517	$16,279

TABLE 11

1984 MINNESOTA INDIVIDUAL INCOME TAX RETURNS
(DOLLAR AMOUNTS IN THOUSANDS)

TABLE 9 - DATA BY COUNTY, CONTINUED

COUNTY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
WRIGHT	32,115	$464,506	$464,505	$14,464	$51,303	$331,151	$24,912
YELLOW MEDICINE	7,103	$79,360	$79,149	$11,143	$8,315	$58,347	$3,857
COUNTY TOTAL	2,335,418	$37,390,555	$37,162,828	$15,913	$4,591,515	$26,065,961	$2,076,702
OTHER STATES AND UNDESIGNATED	91,963	$2,988,207	$2,773,867	$30,163	$717,669	$1,689,260	$48,235
GRAND TOTAL	2,427,381	$40,378,763	$39,936,695	$16,453	$5,309,184	$27,755,221	$2,124,937

1984 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-AITKIN							
AITKIN	1,110	$12,880,047	$12,262,487	$11,047	$1,246,419	$8,799,926	$564,027
HILL CITY	197	$1,921,418	$1,883,594	$9,561	$156,941	$1,401,545	$84,924
MC GRATH	20	$256,208	$253,395	$12,670	$23,576	$194,455	$12,236
MC GREGOR	151	$1,637,984	$1,519,583	$10,063	$145,109	$1,102,827	$64,491
PALISADE	90	$933,263	$867,406	$9,638	$73,245	$645,810	$39,332
TAMARACK	30	$299,859	$288,644	$9,621	$23,668	$226,284	$13,387
CITY TOTAL	1,598	$17,928,779	$17,075,109	$10,685	$1,668,958	$12,370,847	$778,396
COUNTY-ANOKA							
ANDOVER	3,553	$66,477,237	$67,609,049	$19,029	$7,512,866	$46,762,348	$3,917,222
ANOKA	13,238	$226,853,173	$227,642,329	$17,196	$26,818,798	$159,909,627	$13,047,936
BETHEL	508	$8,767,560	$8,851,738	$17,425	$993,420	$6,255,610	$506,728
BLAINE	16,962	$294,957,861	$298,305,425	$17,587	$32,538,913	$211,443,925	$16,925,561
CENTERVILLE	438	$7,698,517	$7,811,244	$17,834	$884,015	$5,487,455	$449,351
CIRCLE PINES	2,885	$51,533,069	$52,145,833	$18,075	$6,060,167	$36,473,711	$2,991,923
COLUMBIA HEIGHTS	10,438	$166,235,153	$165,548,163	$15,860	$19,688,743	$120,370,036	$9,699,404
COON RAPIDS	22,449	$395,856,743	$400,508,438	$17,841	$44,852,848	$280,802,801	$22,822,687
EAST BETHEL	1,853	$32,573,635	$32,657,868	$17,624	$3,479,234	$23,024,020	$1,856,885
FRIDLEY	16,567	$295,867,253	$299,045,288	$18,051	$37,796,517	$212,167,061	$17,964,086
HAM LAKE	2,879	$51,812,917	$52,374,537	$18,192	$5,691,404	$36,870,552	$3,022,576
HILLTOP	186	$2,621,869	$2,580,389	$13,873	$287,249	$1,967,427	$145,747
LEXINGTON	764	$11,523,811	$11,529,940	$15,092	$1,206,401	$8,474,206	$643,221
LINO LAKES	2,407	$43,171,709	$43,592,635	$18,111	$4,614,482	$29,889,140	$2,387,584
RAMSEY	3,434	$63,373,864	$64,197,918	$18,695	$6,935,738	$44,825,791	$3,699,880
SPRING LAKE PARK	3,257	$55,347,188	$56,465,606	$17,337	$6,518,150	$40,803,312	$3,360,622
ST FRANCIS	632	$9,380,002	$9,384,223	$14,848	$854,719	$6,509,346	$478,646
CITY TOTAL	102,450	$1,784,051,561	$1,800,250,623	$17,572	$206,743,664	$1,272,131,368	$103,920,056
COUNTY-BECKER							
AUDUBON	178	$1,956,544	$1,916,387	$10,766	$151,045	$1,391,992	$82,588
CALLAWAY	85	$822,901	$759,788	$8,939	$64,402	$572,916	$31,371
DETROIT LAKES	4,259	$53,818,813	$52,425,770	$12,309	$5,507,610	$37,721,210	$2,569,646
FRAZEE	448	$4,720,881	$4,622,440	$10,318	$396,452	$3,461,280	$200,642
LAKE PARK	352	$4,095,227	$3,997,344	$11,356	$402,429	$2,936,251	$179,556
OGEMA	87	$802,178	$624,190	$7,175	$48,093	$502,238	$22,806

1984 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
WOLF LAKE	29	$214,827	$211,771	$7,302	$11,766	$155,415	$5,038
CITY TOTAL	5,438	$66,431,371	$64,557,690	$11,872	$6,581,797	$46,741,602	$3,091,647
COUNTY-BELTRAMI							
BEMIDJI	5,956	$75,887,053	$74,454,810	$12,501	$8,199,177	$54,221,971	$3,741,153
BLACKDUCK	335	$3,928,118	$3,713,674	$11,086	$380,846	$2,716,229	$177,445
KELLIHER	138	$1,338,452	$1,302,914	$9,441	$117,360	$1,017,383	$57,869
SOLWAY	57	$524,179	$509,144	$8,932	$38,722	$396,229	$21,237
TENSTRIKE	74	$724,780	$705,504	$9,534	$60,456	$533,309	$29,564
TURTLE RIVER	15	$183,044	$181,574	$12,105	$15,593	$142,287	$9,019
WILTON	74	$900,783	$882,320	$11,923	$85,292	$651,603	$41,159
CITY TOTAL	6,650	$83,486,409	$81,749,940	$12,293	$8,897,446	$59,679,011	$4,077,446
COUNTY-BENTON							
FOLEY	929	$11,631,943	$11,541,705	$12,424	$1,113,026	$8,507,935	$572,838
GILMAN	62	$691,632	$677,715	$10,931	$57,212	$523,588	$30,355
RICE	396	$5,358,922	$5,353,488	$13,519	$509,860	$3,826,270	$266,786
RONNEBY	13	$181,706	$178,522	$13,732	$18,480	$140,868	$9,302
SAUK RAPIDS	2,825	$39,433,689	$39,088,090	$13,836	$4,227,602	$28,068,291	$2,034,761
CITY TOTAL	4,225	$57,297,892	$56,839,520	$13,453	$5,926,180	$41,066,952	$2,914,042
COUNTY-BIG STONE							
BARRY	12	$109,979	$102,842	$8,570	$9,527	$79,699	$4,576
BEARDSLEY	157	$1,463,450	$1,446,670	$9,214	$123,978	$1,073,011	$61,113
CLINTON	328	$3,898,792	$3,876,338	$11,818	$396,880	$2,814,514	$175,692
CORRELL	37	$275,081	$262,519	$7,095	$20,682	$203,686	$9,581
GRACEVILLE	417	$4,511,190	$4,368,547	$10,476	$421,084	$3,165,493	$187,989
JOHNSON	20	$192,463	$186,527	$9,326	$13,891	$145,698	$6,690
ODESSA	74	$688,569	$686,692	$9,280	$50,782	$517,677	$25,396
ORTONVILLE	1,421	$16,960,752	$16,585,564	$11,672	$1,715,991	$12,066,001	$790,941
CITY TOTAL	2,466	$28,100,276	$27,515,699	$11,158	$2,752,815	$20,068,779	$1,261,977

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DATA BY CITY

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COUNTY-BLUE EARTH							
AMBOY	348	$4,059,004	$4,011,524	$11,527	$429,136	$2,913,151	$192,092
EAGLE LAKE	788	$10,800,160	$10,843,187	$13,760	$1,003,909	$7,925,289	$542,210
GOOD THUNDER	336	$4,075,482	$4,043,926	$12,035	$401,104	$2,917,594	$194,323
LAKE CRYSTAL	1,199	$15,122,725	$15,003,410	$12,513	$1,481,688	$11,057,401	$736,777
MADISON LAKE	400	$5,075,991	$5,054,320	$12,636	$463,981	$3,596,215	$235,005
MANKATO	15,851	$228,824,639	$228,368,284	$14,407	$27,990,132	$163,162,314	$12,437,725
MAPLETON	814	$10,016,741	$9,978,479	$12,259	$1,006,010	$7,279,218	$485,314
PEMBERTON	95	$1,111,717	$1,115,246	$11,739	$94,509	$822,971	$50,106
SKYLINE	80	$1,646,591	$1,625,212	$20,315	$247,627	$1,117,462	$102,560
ST CLAIR	321	$4,397,213	$4,348,669	$13,547	$432,642	$3,163,007	$215,994
VERNON CENTER	198	$2,359,411	$2,314,802	$11,691	$217,406	$1,689,474	$105,728
CITY TOTAL	20,430	$287,489,674	$286,707,059	$14,034	$33,768,144	$205,644,096	$15,297,834
COUNTY-BROWN							
COBDEN	16	$189,866	$184,109	$11,507	$17,569	$149,008	$10,227
COMFREY	293	$3,620,664	$3,565,217	$12,168	$417,829	$2,624,272	$181,694
EVAN	35	$303,638	$305,407	$8,726	$25,091	$234,073	$11,995
HANSKA	246	$2,847,507	$2,802,688	$11,393	$247,983	$2,061,162	$130,631
NEW ULM	8,103	$110,272,588	$109,740,581	$13,543	$12,204,400	$80,141,070	$5,815,600
SLEEPY EYE	2,142	$26,502,003	$26,031,856	$12,153	$2,761,295	$19,124,956	$1,285,203
SPRINGFIELD	1,411	$18,069,360	$17,994,796	$12,753	$2,047,261	$13,079,371	$901,851
CITY TOTAL	12,246	$161,805,726	$160,624,654	$13,116	$17,721,428	$117,213,922	$8,337,201
COUNTY-CARLTON							
BARNUM	258	$3,351,279	$3,259,914	$12,635	$304,494	$2,340,160	$159,449
CARLTON	537	$7,283,910	$7,101,765	$13,225	$721,403	$5,177,646	$377,046
CLOQUET	5,871	$86,768,591	$84,079,530	$14,321	$9,825,399	$62,201,979	$4,892,113
CROMWELL	112	$1,133,804	$1,095,457	$9,781	$80,504	$842,133	$48,351
KETTLE RIVER	77	$970,039	$921,306	$11,965	$91,563	$697,712	$46,178
MOOSE LAKE	703	$9,419,713	$9,244,169	$13,150	$1,012,067	$6,823,866	$485,950
SCANLON	232	$3,272,039	$3,172,522	$13,675	$355,877	$2,364,826	$187,209
THOMSON	59	$812,037	$807,105	$13,680	$98,963	$606,413	$49,229
WRENSHALL	188	$2,549,948	$2,439,552	$12,976	$261,133	$1,796,816	$131,201
WRIGHT	93	$1,171,118	$1,093,205	$11,755	$110,631	$796,319	$55,631

1984 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
CITY TOTAL	8,130	$116,732,478	$113,214,525	$13,926	$12,862,034	$83,647,870	$6,432,357
COUNTY-CARVER							
CARVER	428	$6,711,601	$6,742,282	$15,753	$718,231	$4,842,384	$370,341
CHASKA	5,572	$97,695,562	$98,451,119	$17,669	$11,626,162	$68,863,683	$5,569,084
COLOGNE	481	$7,138,064	$7,072,328	$14,703	$1,026,195	$4,977,260	$392,445
HAMBURG	268	$3,901,343	$3,908,925	$14,586	$422,425	$2,803,785	$211,341
MAYER	317	$4,272,317	$4,300,118	$13,565	$443,672	$3,059,338	$217,070
NEW GERMANY	223	$2,780,823	$2,814,621	$12,622	$278,303	$2,085,626	$138,911
NORWOOD	757	$10,292,455	$10,200,882	$13,475	$1,083,980	$7,471,533	$536,712
VICTORIA	684	$11,696,278	$11,738,012	$17,161	$1,385,396	$7,835,243	$637,613
WACONIA	2,018	$31,851,612	$31,839,483	$15,778	$3,767,933	$22,096,477	$1,766,666
WATERTOWN	1,199	$16,915,278	$17,001,592	$14,180	$1,772,117	$12,276,717	$897,968
YOUNG AMERICA	808	$11,577,522	$11,613,952	$14,374	$1,179,821	$8,324,817	$608,427
CITY TOTAL	12,755	$204,832,855	$205,683,314	$16,126	$23,704,235	$144,636,863	$11,346,577
COUNTY-CASS							
BACKUS	155	$1,457,564	$1,353,284	$8,731	$93,576	$963,358	$42,822
BENA	53	$445,597	$389,282	$7,345	$30,158	$303,687	$13,148
BOY RIVER	19	$175,146	$165,018	$8,685	$13,705	$135,223	$6,436
CASS LAKE	387	$4,129,682	$3,319,832	$8,578	$306,414	$2,482,457	$140,829
CHICKAMOW BEACH	17	$172,876	$150,749	$8,868	$13,404	$115,026	$6,350
EAST GULL LAKE	196	$3,787,206	$3,625,240	$18,496	$545,122	$2,447,759	$214,501
FEDERAL DAM	53	$588,554	$500,684	$9,447	$35,380	$365,545	$22,392
HACKENSACK	174	$1,962,625	$1,840,089	$10,575	$189,608	$1,310,547	$82,481
LAKESHORE	228	$3,003,482	$2,835,146	$12,435	$320,073	$1,960,617	$132,373
LONGVILLE	129	$1,240,885	$1,092,180	$8,467	$101,199	$742,779	$36,460
PILLAGER	168	$1,849,739	$1,757,149	$10,459	$162,921	$1,301,148	$77,191
PINE RIVER	419	$5,126,409	$5,026,393	$11,996	$552,070	$3,622,668	$246,562
REMER	239	$2,731,339	$2,647,739	$11,078	$272,665	$1,900,565	$128,317
WALKER	657	$8,253,831	$7,856,381	$11,958	$836,487	$5,646,556	$383,648
CITY TOTAL	2,894	$34,924,935	$32,559,166	$11,251	$3,472,782	$23,297,935	$1,533,508
COUNTY-CHIPPEWA							
CLARA CITY	904	$11,383,116	$11,461,135	$12,678	$1,308,626	$8,210,428	$579,035
MAYNARD	259	$2,809,230	$2,751,301	$10,623	$352,407	$1,998,130	$127,328

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DATA BY CITY

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MILAN	226	$2,482,021	$2,388,618	$10,569	$249,158	$1,758,373	$106,508
MONTEVIDEO	3,580	$45,225,211	$44,252,666	$12,361	$4,665,886	$32,337,042	$2,183,912
WATSON	129	$1,269,393	$1,259,500	$9,764	$113,220	$935,462	$51,189
CITY TOTAL	5,098	$63,168,971	$62,113,220	$12,184	$6,689,297	$45,239,435	$3,047,972
COUNTY-CHISAGO							
BRANCH	495	$7,581,229	$7,508,573	$15,169	$819,089	$5,324,000	$412,741
CENTER CITY	349	$5,592,630	$5,639,732	$16,160	$568,119	$3,958,374	$311,247
CHISAGO CITY	1,084	$16,908,302	$16,613,733	$15,326	$1,776,617	$11,624,106	$895,735
HARRIS	398	$5,529,667	$5,446,801	$13,685	$557,004	$3,935,350	$282,766
LINDSTROM	1,576	$24,114,175	$23,588,311	$14,967	$2,737,821	$16,346,865	$1,246,936
NORTH BRANCH	1,124	$16,305,656	$16,146,240	$14,365	$1,687,793	$11,585,077	$848,123
RUSH CITY	818	$11,123,699	$11,082,623	$13,548	$1,351,823	$7,887,847	$581,801
SHAFER	154	$2,207,370	$2,213,796	$14,375	$255,876	$1,577,815	$122,747
STACY	703	$10,789,999	$10,782,052	$15,337	$1,085,488	$7,788,630	$591,105
TAYLOR FALLS	263	$3,993,476	$3,990,915	$15,175	$440,189	$2,865,524	$218,803
WYOMING	1,109	$19,406,269	$19,485,639	$17,570	$2,097,791	$13,517,878	$1,088,001
CITY TOTAL	8,073	$123,552,472	$122,498,415	$15,174	$13,377,610	$86,411,466	$6,600,005
COUNTY-CLAY							
BARNESVILLE	997	$11,385,622	$11,190,375	$11,224	$984,643	$8,183,941	$498,955
COMSTOCK	70	$796,521	$768,054	$10,972	$80,828	$571,146	$34,352
DILWORTH	1,219	$15,949,147	$15,804,365	$12,965	$1,543,053	$11,684,225	$799,531
FELTON	119	$1,584,025	$1,574,075	$13,228	$152,645	$1,155,592	$83,433
GEORGETOWN	99	$1,119,956	$1,115,015	$11,263	$112,596	$833,927	$55,901
GLYNDON	637	$7,046,978	$7,040,894	$11,053	$635,459	$5,111,794	$338,398
HAWLEY	962	$11,526,208	$11,398,279	$11,849	$1,043,267	$8,197,350	$516,209
HITTERDAL	108	$1,051,283	$1,018,390	$9,430	$78,222	$772,260	$39,235
MOORHEAD	14,094	$202,866,244	$201,387,984	$14,289	$21,812,014	$141,877,138	$10,280,234
SABIN	303	$4,167,867	$4,164,377	$13,744	$423,411	$3,007,059	$213,604
ULEN	230	$2,641,073	$2,621,323	$11,397	$267,464	$1,958,223	$129,964
CITY TOTAL	18,838	$260,134,924	$258,083,131	$13,700	$27,133,602	$183,352,655	$12,989,814
COUNTY-CLEARWATER							
BAGLEY	652	$6,786,509	$6,513,431	$9,990	$646,753	$4,842,225	$292,884
CLEARBROOK	226	$2,591,672	$2,535,146	$11,217	$244,677	$1,903,871	$116,228

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GONVICK	180	$1,960,585	$1,923,484	$10,686	$190,458	$1,461,145	$96,578
LEONARD	28	$383,080	$327,172	$11,685	$29,603	$245,288	$15,350
SHEVLIN	72	$675,812	$628,506	$8,729	$45,730	$486,938	$23,192
CITY TOTAL	1,158	$12,397,658	$11,927,739	$10,300	$1,157,221	$8,939,467	$544,232
COUNTY-COOK							
GRAND MARAIS	1,115	$14,393,657	$13,808,390	$12,384	$1,453,802	$10,045,780	$682,562
CITY TOTAL	1,115	$14,393,657	$13,808,390	$12,384	$1,453,802	$10,045,780	$682,562
COUNTY-COTTONWOOD							
BINGHAM LAKE	122	$1,431,371	$1,376,259	$11,281	$152,653	$1,045,339	$66,654
JEFFERS	219	$2,639,147	$2,607,612	$11,907	$240,032	$1,967,334	$131,551
MOUNTAIN LAKE	1,147	$13,700,623	$13,508,403	$11,777	$1,352,712	$9,519,288	$595,104
STORDEN	166	$2,061,092	$2,067,196	$12,453	$224,251	$1,490,061	$99,755
WESTBROOK	520	$5,958,455	$5,875,842	$11,300	$597,427	$4,248,376	$267,756
WINDOM	2,814	$37,001,516	$36,414,272	$12,940	$4,070,148	$26,404,540	$1,838,790
CITY TOTAL	4,988	$62,792,204	$61,849,584	$12,400	$6,637,223	$44,674,938	$2,999,609
COUNTY-CROW WING							
BAXTER	1,378	$20,528,786	$20,626,447	$14,968	$2,130,625	$14,608,425	$1,115,192
BRAINERD	6,820	$90,606,349	$88,508,910	$12,978	$9,703,868	$63,795,034	$4,538,026
BREEZY POINT	120	$1,565,787	$1,498,114	$12,484	$151,924	$1,021,106	$76,267
CROSBY	1,020	$12,065,144	$11,517,391	$11,292	$1,162,824	$8,587,346	$555,547
CROSSLAKE	506	$6,679,813	$5,926,796	$11,713	$688,305	$3,922,020	$267,142
CUYUNA	60	$646,234	$614,346	$10,239	$54,876	$474,237	$26,309
DEERWOOD	403	$5,406,887	$5,119,069	$12,702	$609,733	$3,474,873	$253,601
EMILY	238	$2,331,779	$2,091,509	$8,788	$171,820	$1,522,794	$84,202
FIFTY LAKES	109	$1,127,882	$972,545	$8,922	$102,689	$692,656	$39,973
FORT RIPLEY	47	$510,196	$482,335	$10,262	$39,200	$361,967	$22,754
GARRISON	127	$1,152,373	$1,040,550	$8,193	$93,813	$775,858	$41,692
IRONTON	260	$3,004,264	$2,870,540	$11,041	$270,832	$2,151,110	$131,255
JENKINS	57	$552,393	$560,763	$9,838	$44,651	$428,267	$25,893
MANHATTAN BEACH	39	$864,659	$745,478	$19,115	$166,030	$483,040	$46,521
NISSWA	654	$9,262,218	$8,943,221	$13,675	$1,053,334	$6,116,980	$437,152
PEQUOT LAKES	525	$6,533,954	$6,242,935	$11,891	$680,776	$4,362,375	$296,311
RIVERTON	25	$374,412	$361,741	$14,470	$31,240	$273,196	$19,493

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TROMMALD	16	$163,519	$141,526	$8,845	$10,417	$111,629	$5,201
CITY TOTAL	12,404	$163,376,649	$158,264,216	$12,759	$17,166,957	$113,162,913	$7,982,529
COUNTY-DAKOTA							
APPLE VALLEY	13,973	$297,784,262	$302,825,915	$21,672	$37,010,838	$204,211,921	$17,882,465
BURNSVILLE	22,967	$473,755,593	$479,950,972	$20,897	$62,382,339	$327,858,215	$28,945,214
COATES	55	$785,656	$770,215	$14,004	$90,480	$580,825	$45,142
EAGAN	15,307	$312,572,930	$317,300,261	$20,729	$38,165,108	$216,626,434	$18,492,388
FARMINGTON	3,736	$61,906,529	$62,316,645	$16,680	$6,854,423	$44,268,385	$3,523,103
HAMPTON	287	$4,431,464	$4,448,838	$15,501	$476,498	$3,133,117	$239,485
HASTINGS	8,650	$149,493,187	$150,009,001	$17,342	$18,621,997	$106,434,369	$8,814,938
INVER GROVE HEIGHTS	9,864	$176,182,095	$177,677,172	$18,013	$21,351,745	$125,751,606	$10,396,563
LAKEVILLE	6,813	$128,657,700	$130,290,644	$19,124	$15,293,422	$89,594,957	$7,548,366
LILYDALE	106	$5,818,504	$5,756,356	$54,305	$1,640,839	$3,238,312	$408,489
MENDOTA HEIGHTS	3,475	$96,360,030	$96,293,754	$27,710	$16,791,820	$59,903,386	$6,229,269
MENDOTA	178	$3,935,798	$3,952,878	$22,207	$558,471	$2,671,527	$245,248
MIESVILLE	69	$851,702	$858,058	$12,436	$76,671	$606,819	$41,438
NEW TRIER	87	$1,233,323	$1,224,406	$14,074	$115,607	$889,826	$65,062
NORTHFIELD	113	$1,847,770	$1,843,655	$16,316	$199,472	$1,247,505	$92,288
RANDOLPH	191	$2,828,185	$2,808,352	$14,703	$321,645	$2,044,883	$159,741
ROSEMOUNT	4,797	$84,600,879	$85,338,956	$17,790	$9,852,831	$59,528,516	$4,844,902
SOUTH ST PAUL	12,261	$190,641,855	$188,455,069	$15,370	$21,858,385	$136,713,767	$10,755,177
SUNFISH LAKE	114	$4,995,213	$4,938,262	$43,318	$1,059,714	$2,400,921	$280,647
VERMILLION	253	$4,205,839	$4,194,417	$16,579	$444,318	$3,022,375	$240,961
WEST ST PAUL	11,045	$198,692,993	$194,224,666	$17,585	$26,914,382	$136,116,172	$11,519,923
CITY TOTAL	114,341	$2,201,581,507	$2,215,478,496	$19,376	$288,381,385	$1,526,843,838	$130,770,808
COUNTY-DODGE							
CLAREMONT	294	$3,544,252	$3,523,707	$11,985	$348,535	$2,602,949	$174,102
DODGE CENTER	1,050	$14,369,155	$14,301,187	$13,620	$1,554,562	$10,211,530	$729,347
HAYFIELD	667	$8,490,384	$8,477,663	$12,710	$822,172	$6,137,681	$414,657
KASSON	1,858	$27,095,056	$27,069,743	$14,569	$2,825,993	$19,455,771	$1,410,756
MANTORVILLE	345	$5,304,402	$5,271,350	$15,279	$561,178	$3,728,810	$274,357
WEST CONCORD	452	$6,161,798	$6,070,285	$13,430	$705,705	$4,226,561	$299,612
CITY TOTAL	4,666	$64,965,047	$64,713,935	$13,869	$6,818,145	$46,363,302	$3,302,832

1984 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-DOUGLAS							
ALEXANDRIA	5,170	$64,097,603	$63,066,181	$12,198	$6,338,964	$45,079,218	$2,981,650
BRANDON	277	$3,040,112	$3,031,897	$10,945	$282,017	$2,237,861	$141,852
CARLOS	173	$1,792,711	$1,751,212	$10,123	$149,566	$1,332,587	$77,303
EVANSVILLE	259	$2,396,943	$2,375,303	$9,171	$197,121	$1,745,296	$95,582
FORADA	51	$582,134	$588,527	$11,540	$59,341	$458,190	$29,154
GARFIELD	153	$1,725,096	$1,712,457	$11,193	$151,584	$1,278,421	$79,696
KENSINGTON	138	$1,811,856	$1,615,846	$11,709	$181,151	$1,191,196	$80,878
MILTONA	116	$1,035,454	$1,029,674	$8,877	$79,321	$742,367	$35,778
MILLERVILLE	37	$323,022	$318,050	$8,596	$25,051	$231,657	$10,700
NELSON	105	$1,158,921	$1,155,959	$11,009	$106,326	$879,846	$52,489
OSAKIS	670	$6,897,743	$6,666,002	$9,949	$574,657	$4,890,022	$291,062
CITY TOTAL	7,149	$84,711,595	$83,311,108	$11,654	$8,145,099	$60,066,661	$3,876,143
COUNTY-FARIBAULT							
BLUE EARTH	2,466	$32,058,669	$31,917,231	$12,943	$3,664,889	$22,822,242	$1,565,487
BRICELYN	266	$3,179,802	$3,196,688	$12,018	$349,400	$2,389,979	$156,475
DELAVAN	141	$1,520,648	$1,488,035	$10,553	$149,411	$1,110,092	$69,781
EASTON	151	$1,602,449	$1,599,307	$10,591	$154,467	$1,187,830	$74,052
ELMORE	445	$5,032,794	$5,011,201	$11,261	$540,879	$3,645,573	$215,094
FROST	162	$1,860,404	$1,813,314	$11,193	$176,728	$1,335,765	$85,743
KIESTER	354	$3,710,721	$3,727,345	$10,529	$347,777	$2,819,631	$153,962
MINNESOTA LAKE	368	$4,277,755	$4,140,844	$11,252	$402,091	$3,054,582	$184,889
WALTERS	62	$655,284	$627,944	$10,128	$58,947	$468,610	$27,135
WELLS	1,594	$19,343,998	$19,213,414	$12,054	$2,007,927	$14,280,169	$944,421
WINNEBAGO	913	$11,087,618	$10,941,061	$11,984	$1,184,407	$8,094,554	$528,467
CITY TOTAL	6,922	$84,330,142	$83,676,384	$12,088	$9,036,923	$61,209,027	$4,005,506
COUNTY-FILLMORE							
CANTON	170	$1,683,029	$1,623,960	$9,553	$148,442	$1,222,736	$55,127
CHATFIELD	1,284	$17,593,531	$17,580,082	$13,692	$1,907,568	$12,657,621	$923,609
FOUNTAIN	170	$1,910,788	$1,952,730	$11,487	$188,148	$1,422,527	$85,699
HARMONY	593	$7,190,328	$7,056,978	$11,900	$752,190	$5,091,663	$327,113
LANESBORO	473	$4,874,208	$4,805,155	$10,159	$400,941	$3,612,502	$204,796
MABEL	491	$5,429,474	$5,250,043	$10,693	$546,248	$3,793,747	$225,888
OSTRANDER	125	$1,680,080	$1,658,896	$13,271	$175,121	$1,250,841	$88,206

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DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
PETERSON	163	$1,816,420	$1,785,358	$10,953	$186,095	$1,280,904	$77,326
PRESTON	830	$10,580,731	$10,577,742	$12,744	$1,075,035	$7,721,214	$525,636
RUSHFORD CITY	712	$8,583,361	$8,617,010	$12,103	$832,248	$6,352,654	$408,853
RUSHFORD VILLAGE	9	$84,846	$87,395	$9,711	$6,700	$64,708	$3,281
SPRING VALLEY	1,415	$17,724,428	$17,628,169	$12,458	$1,951,460	$12,891,492	$886,065
WHALEN	38	$430,116	$506,301	$13,324	$39,167	$403,422	$32,498
WYKOFF	261	$2,950,831	$2,888,237	$11,066	$268,684	$2,134,060	$127,860
CITY TOTAL	6,734	$82,532,171	$82,018,056	$12,180	$8,478,047	$59,900,091	$3,971,957
COUNTY-FREEBORN							
ALBERT LEA	11,455	$153,255,086	$150,363,829	$13,126	$16,578,778	$109,243,226	$7,760,325
ALDEN	397	$5,024,791	$5,030,425	$12,671	$560,799	$3,772,296	$264,628
CLARKS GROVE	336	$4,234,606	$4,237,893	$12,613	$409,059	$3,096,827	$209,195
CONGER	96	$1,342,699	$1,347,881	$14,040	$192,357	$987,129	$78,129
EMMONS	261	$3,238,213	$3,203,948	$12,276	$360,500	$2,394,487	$137,812
FREEBORN	174	$2,108,613	$2,095,128	$12,041	$213,321	$1,547,193	$101,957
GENEVA	213	$2,643,735	$2,616,153	$12,282	$306,390	$1,910,020	$130,308
GLENVILLE	495	$5,806,820	$5,784,459	$11,686	$540,086	$4,233,113	$264,234
HARTLAND	177	$1,811,015	$1,797,829	$10,157	$167,750	$1,355,812	$82,546
HAYWARD	137	$1,856,737	$1,860,869	$13,583	$208,955	$1,373,445	$104,482
HOLLANDALE	252	$3,001,974	$2,939,203	$11,664	$328,430	$2,061,886	$130,305
MANCHESTER	56	$683,758	$684,576	$12,225	$80,086	$529,071	$38,135
MYRTLE	27	$250,888	$240,015	$8,889	$19,464	$187,928	$10,035
TWIN LAKES	73	$1,004,262	$1,007,702	$13,804	$100,363	$727,729	$45,983
CITY TOTAL	14,149	$186,263,197	$183,209,916	$12,949	$20,064,338	$133,420,162	$9,358,074
COUNTY-GOODHUE							
BELLECHESTER	90	$935,509	$951,594	$10,573	$78,813	$721,193	$41,465
CANNON FALLS	2,020	$29,992,772	$30,398,093	$15,049	$3,442,255	$21,919,460	$1,737,278
DENNISON	80	$1,158,674	$1,139,927	$14,249	$133,162	$862,879	$66,048
GOODHUE	402	$5,280,182	$5,381,689	$13,387	$551,508	$3,956,329	$272,338
KENYON	861	$10,783,207	$10,691,179	$12,417	$1,058,800	$7,755,245	$517,443
PINE ISLAND	1,047	$15,164,076	$15,111,932	$14,434	$1,671,632	$10,977,233	$815,046
RED WING	8,370	$124,623,451	$123,511,768	$14,756	$14,685,328	$89,094,407	$6,880,501
WANAMINGO	457	$5,761,345	$5,730,347	$12,539	$581,110	$4,193,198	$277,806
ZUMBROTA	1,299	$18,004,455	$17,922,502	$13,797	$1,933,342	$12,854,573	$932,026
CITY TOTAL	14,626	$211,703,671	$210,839,031	$14,415	$24,135,950	$152,334,517	$11,539,950

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CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-GRANT							
ASHBY	239	$2,536,578	$2,448,400	$10,244	$244,300	$1,725,361	$99,311
BARRETT	171	$1,631,399	$1,556,158	$9,100	$124,772	$1,142,011	$61,447
ELBOW LAKE	744	$9,590,372	$9,448,448	$12,700	$1,024,637	$6,662,770	$464,398
HERMAN	292	$3,567,952	$3,516,561	$12,043	$365,560	$2,537,931	$167,723
HOFFMAN	317	$3,385,218	$3,320,295	$10,474	$323,398	$2,454,188	$146,182
NORCROSS	54	$498,166	$482,798	$8,941	$36,857	$365,197	$18,772
WENDELL	135	$1,519,038	$1,512,284	$11,202	$150,920	$1,097,848	$65,013
CITY TOTAL	1,952	$22,728,723	$22,284,944	$11,416	$2,270,444	$15,985,306	$1,022,846
COUNTY-HENNEPIN							
BLOOMINGTON	53,809	$1,063,415,481	$1,070,264,551	$19,890	$141,713,787	$729,279,421	$64,126,527
BROOKLYN CENTER	16,479	$270,174,175	$271,334,552	$16,465	$31,754,176	$196,322,458	$15,933,778
BROOKLYN PARK	25,956	$463,446,422	$469,882,677	$18,103	$54,462,704	$330,834,563	$26,947,405
CHAMPLIN	5,315	$95,665,728	$96,606,023	$18,176	$10,997,080	$67,123,752	$5,501,369
CHANHASSEN	3,157	$73,041,030	$73,927,021	$23,417	$9,599,585	$45,661,338	$4,120,350
CORCORAN	1,500	$27,562,297	$27,950,495	$18,634	$3,195,644	$19,384,852	$1,633,036
CRYSTAL	14,194	$235,011,176	$235,832,610	$16,615	$27,798,615	$169,125,850	$13,697,008
DAYTON	1,690	$31,382,793	$31,687,153	$18,750	$4,307,410	$22,249,428	$1,895,600
DEEPHAVEN	1,424	$46,283,379	$45,518,513	$31,965	$8,259,482	$26,681,112	$2,724,933
EDEN PRAIRIE	13,285	$331,520,338	$336,886,594	$25,358	$47,931,706	$215,656,783	$20,207,432
EDINA	27,738	$879,518,530	$862,128,497	$31,081	$144,475,930	$519,109,456	$54,811,656
EXCELSIOR	4,034	$107,920,108	$106,671,595	$26,443	$18,706,771	$64,658,205	$6,459,598
GOLDEN VALLEY	12,314	$286,620,580	$286,219,724	$23,243	$45,840,940	$187,079,791	$18,073,798
GREENFIELD	515	$8,794,477	$8,943,146	$17,365	$1,017,549	$6,267,614	$523,534
GREENWOOD	160	$4,939,674	$4,890,592	$30,566	$946,539	$2,966,791	$319,056
HOPKINS	11,524	$206,634,259	$203,320,641	$17,643	$28,505,149	$143,532,224	$11,908,651
INDEPENDENCE	611	$10,881,303	$11,037,274	$18,064	$1,301,372	$7,608,045	$655,848
LONG LAKE	1,867	$60,526,146	$59,141,522	$31,677	$11,633,621	$33,950,514	$3,582,003
LORETTO	480	$9,271,678	$9,388,525	$19,559	$1,297,970	$6,393,150	$573,416
MAPLE GROVE	14,367	$299,446,586	$304,390,898	$21,187	$34,857,091	$203,426,708	$17,372,207
MAPLE PLAIN	1,724	$33,411,153	$33,770,578	$19,589	$4,420,756	$22,027,442	$1,941,950
MEDINA	629	$13,188,121	$13,363,513	$21,246	$1,966,618	$8,731,350	$789,789
MEDICINE LAKE	206	$4,404,107	$4,417,249	$21,443	$655,971	$2,918,206	$270,625
MINNETONKA BEACH	157	$5,564,107	$5,390,816	$34,336	$1,169,236	$3,060,338	$311,292
MINNETONKA	23,607	$584,443,550	$587,779,919	$24,899	$92,291,692	$375,713,297	$36,241,611
MINNETRISTA	681	$15,229,155	$15,456,840	$22,697	$2,349,356	$9,848,712	$941,667
MOUND	6,372	$122,016,962	$122,731,863	$19,261	$15,470,327	$81,063,224	$6,957,688
MINNEAPOLIS	239,862	$4,121,954,242	$4,060,899,906	$16,930	$540,697,883	$2,835,981,849	$229,710,034

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DATA BY CITY

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NEW HOPE	13,088	$233,835,921	$236,027,551	$18,034	$29,215,848	$167,022,123	$14,084,488
ORONO	1,432	$43,913,196	$43,236,984	$30,193	$7,945,814	$25,246,737	$2,638,407
OSSEO	2,397	$38,938,158	$39,148,725	$16,332	$4,759,522	$27,939,597	$2,256,937
PLYMOUTH	21,467	$508,652,621	$515,980,550	$24,036	$72,766,875	$335,143,898	$31,392,003
RICHFIELD	23,266	$377,734,153	$374,488,576	$16,096	$44,640,584	$269,224,783	$21,549,105
ROBBINSDALE	7,771	$126,862,336	$124,890,894	$16,071	$14,895,275	$88,621,354	$7,075,486
ROCKFORD	372	$5,728,994	$5,751,211	$15,460	$630,515	$4,140,088	$320,528
ROGERS	1,086	$20,179,637	$20,464,388	$18,844	$2,673,529	$13,306,446	$1,173,705
SHOREWOOD	1,553	$44,560,690	$44,552,082	$28,688	$7,451,111	$26,649,359	$2,684,164
SPRING PARK	846	$14,293,807	$14,149,545	$16,725	$1,787,004	$9,813,134	$774,022
ST ANTHONY	3,094	$61,882,561	$61,414,061	$19,849	$9,098,360	$42,653,818	$3,860,772
ST BONIFACIUS	522	$8,435,383	$8,510,242	$16,303	$999,253	$6,039,179	$475,835
ST LOUIS PARK	25,906	$498,160,401	$491,407,079	$18,969	$70,020,212	$336,911,365	$28,985,816
TONKA BAY	639	$16,663,184	$16,799,148	$26,290	$2,734,916	$10,407,587	$1,006,493
WAYZATA	6,319	$261,312,206	$256,532,684	$40,597	$56,337,973	$137,206,160	$15,527,528
WOODLAND	89	$4,084,208	$4,301,560	$48,332	$965,170	$2,461,902	$275,996
CITY TOTAL	593,504	$11,677,505,013	$11,617,488,567	$19,574	$1,634,746,940	$7,839,444,003	$682,313,145
COUNTY-HOUSTON							
BROWNSVILLE	224	$2,715,316	$2,592,951	$11,576	$250,895	$1,930,105	$118,516
CALEDONIA	1,585	$19,366,918	$18,844,713	$11,889	$2,033,385	$13,849,525	$866,464
EITZEN	133	$1,562,264	$1,574,342	$11,837	$149,125	$1,134,660	$67,509
HOKAH	355	$4,231,375	$4,123,869	$11,617	$411,003	$3,057,914	$197,495
HOUSTON	649	$7,627,178	$7,522,375	$11,591	$782,568	$5,585,185	$364,348
LA CRESCENT	2,519	$38,202,750	$38,165,656	$15,151	$4,348,019	$27,885,965	$2,083,616
SPRING GROVE	710	$7,563,762	$7,509,876	$10,577	$691,468	$5,611,026	$329,662
CITY TOTAL	6,175	$81,269,563	$80,333,782	$13,010	$8,666,463	$59,054,380	$4,027,609
COUNTY-HUBBARD							
AKELEY	195	$1,780,760	$1,723,187	$8,837	$128,425	$1,304,090	$67,017
LAPORTE	107	$1,029,735	$991,752	$9,269	$77,212	$707,579	$37,765
NEVIS	241	$2,490,010	$2,324,011	$9,643	$207,444	$1,687,180	$94,935
PARK RAPIDS	1,641	$18,561,477	$17,831,706	$10,866	$1,731,490	$12,762,718	$779,566
CITY TOTAL	2,184	$23,861,982	$22,870,656	$10,472	$2,144,571	$16,461,567	$979,282

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COUNTY-ISANTI							
BRAHAM	555	$7,137,363	$7,076,938	$12,751	$685,532	$5,163,270	$351,726
CAMBRIDGE	2,723	$41,668,874	$41,488,080	$15,236	$4,701,119	$29,624,534	$2,294,466
ISANTI	1,097	$16,806,668	$16,827,854	$15,340	$1,767,992	$12,014,641	$915,102
CITY TOTAL	4,375	$65,612,905	$65,392,872	$14,947	$7,154,643	$46,802,445	$3,561,294
COUNTY-ITASCA							
BIGFORK	237	$2,999,000	$2,937,953	$12,396	$347,365	$2,146,133	$155,460
BOVEY	461	$6,122,358	$5,580,347	$12,105	$623,416	$4,200,916	$300,983
CALUMET	136	$1,840,600	$1,711,512	$12,585	$177,110	$1,309,080	$89,492
COLERAINE	531	$7,313,561	$6,885,279	$12,967	$745,715	$5,132,715	$381,819
DEER RIVER	462	$5,695,667	$5,553,751	$12,021	$599,690	$4,114,028	$285,181
EFFIE	89	$905,816	$862,438	$9,690	$68,871	$619,584	$34,122
GRAND RAPIDS	5,536	$80,949,036	$79,142,278	$14,296	$8,834,263	$57,272,054	$4,377,460
KEEWATIN	554	$7,581,731	$7,021,817	$12,675	$754,917	$5,339,299	$390,788
LA PRAIRIE	105	$1,686,145	$1,704,588	$16,234	$192,434	$1,277,058	$103,161
MARBLE	232	$2,819,495	$2,577,378	$11,109	$272,911	$1,976,844	$134,191
NASHWAUK	607	$8,251,394	$7,639,694	$12,586	$863,723	$5,716,601	$418,490
SQUAW LAKE	35	$303,052	$285,384	$8,154	$22,862	$221,427	$12,187
TACONITE	111	$1,190,797	$1,032,259	$9,300	$98,340	$790,591	$48,759
WARBA	65	$723,761	$651,642	$10,025	$53,969	$494,315	$29,999
ZEMPLE	16	$202,863	$198,159	$12,385	$19,888	$150,125	$10,692
CITY TOTAL	9,177	$128,585,276	$123,784,479	$13,489	$13,685,474	$90,760,770	$6,772,784
COUNTY-JACKSON							
ALPHA	115	$1,094,081	$1,097,499	$9,543	$92,461	$817,040	$46,885
HERON LAKE	400	$4,670,245	$4,550,314	$11,376	$441,257	$3,344,842	$209,519
JACKSON	2,437	$31,446,343	$31,253,713	$12,825	$3,353,435	$22,609,184	$1,513,636
LAKEFIELD	1,122	$13,570,926	$13,329,208	$11,880	$1,400,761	$9,532,621	$601,059
OKABENA	129	$1,481,561	$1,476,721	$11,447	$165,286	$1,096,082	$71,175
WILDER	38	$402,157	$401,260	$10,559	$42,070	$309,069	$20,458
CITY TOTAL	4,241	$52,665,313	$52,108,715	$12,287	$5,495,270	$37,708,838	$2,462,733

1984 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-KANABEC							
GRASSTON	58	$701,034	$693,789	$11,962	$68,263	$530,872	$36,157
MORA	1,589	$20,922,871	$20,610,084	$12,970	$2,238,433	$14,857,868	$1,035,006
OGILVIE	228	$2,723,547	$2,674,489	$11,730	$235,659	$1,948,578	$120,344
QUAMBA	32	$283,307	$279,983	$8,749	$24,912	$196,918	$9,435
CITY TOTAL	1,907	$24,630,759	$24,258,345	$12,721	$2,567,267	$17,534,236	$1,200,942
COUNTY-KANDIYOHI							
ATWATER	575	$6,442,606	$6,342,404	$11,030	$581,494	$4,631,605	$288,466
BLOMKEST	100	$1,118,937	$1,115,800	$11,158	$99,846	$821,003	$54,358
KANDIYOHI	303	$3,501,143	$3,505,956	$11,571	$323,621	$2,558,475	$161,596
LAKE LILLIAN	192	$2,506,688	$2,508,063	$13,063	$355,262	$1,822,554	$138,523
NEW LONDON	550	$7,275,649	$7,232,641	$13,150	$754,862	$4,973,678	$349,718
PENNOCK	222	$2,578,669	$2,590,260	$11,668	$210,193	$1,848,473	$112,136
PRINSBURG	283	$5,954,683	$6,073,686	$21,462	$724,458	$3,847,484	$365,923
RAYMOND	386	$4,074,766	$4,050,075	$10,492	$372,078	$2,948,983	$171,706
REGAL	13	$122,316	$113,967	$8,767	$7,182	$89,782	$4,019
SPICER	706	$9,785,828	$9,638,565	$13,652	$1,073,667	$6,530,518	$456,277
SUNBERG	51	$502,116	$498,990	$9,784	$42,318	$380,952	$21,940
WILLMAR	9,216	$130,204,912	$129,742,763	$14,078	$15,363,009	$91,843,874	$6,871,680
CITY TOTAL	12,597	$174,068,313	$173,613,170	$13,766	$19,907,990	$122,302,381	$8,996,341
COUNTY-KITTSON							
DONALDSON	33	$413,706	$424,262	$12,856	$37,272	$281,905	$19,628
HALMA	38	$448,496	$431,889	$11,366	$44,666	$329,923	$20,955
HALLOCK	845	$11,535,489	$11,505,197	$13,616	$1,266,674	$8,388,476	$625,142
HUMBOLDT	51	$854,051	$836,797	$16,408	$89,696	$649,175	$55,287
KARLSTAD	433	$5,165,163	$5,110,013	$11,801	$496,813	$3,695,526	$239,256
KENNEDY	257	$3,388,207	$3,450,285	$13,425	$409,430	$2,487,329	$184,661
LAKE BRONSON	118	$902,567	$884,028	$7,492	$55,742	$665,601	$29,818
LANCASTER	196	$2,569,916	$2,555,387	$13,038	$289,660	$1,934,889	$131,466
ST VINCENT	72	$908,680	$896,466	$12,451	$95,780	$681,545	$46,949
CITY TOTAL	2,043	$26,186,275	$26,094,324	$12,773	$2,785,733	$19,114,369	$1,353,162

1984 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-KOOCHICHING							
BIG FALLS	214	$2,286,849	$2,278,173	$10,646	$186,377	$1,789,735	$110,469
INTERNATIONAL FALLS	4,324	$66,512,376	$65,169,877	$15,072	$7,737,594	$48,599,068	$3,931,767
ISLAND VIEW	27	$594,581	$583,125	$21,597	$77,069	$370,726	$36,540
LITTLEFORK	461	$6,235,684	$6,255,797	$13,570	$658,010	$4,768,555	$353,159
MIZPAH	49	$461,230	$435,887	$8,896	$29,253	$337,035	$19,612
NORTHOME	144	$1,685,453	$1,598,799	$11,103	$170,056	$1,154,055	$69,975
RANIER	202	$3,173,369	$3,068,876	$15,192	$354,556	$2,272,571	$185,752
SOUTH INTERNATIONAL	815	$12,545,016	$12,430,736	$15,252	$1,414,326	$9,351,114	$749,380
CITY TOTAL	6,236	$93,494,558	$91,821,270	$14,724	$10,627,241	$68,642,859	$5,456,654
COUNTY-LAC QUI PARLE							
BELLINGHAM	141	$1,468,681	$1,438,105	$10,199	$141,399	$1,084,998	$58,910
BOYD	134	$1,280,538	$1,244,423	$9,287	$115,547	$968,576	$56,163
DAWSON	1,040	$12,631,023	$12,354,561	$11,879	$1,342,170	$9,009,470	$600,080
LOUISBURG	29	$247,558	$243,696	$8,403	$20,110	$187,461	$11,105
MADISON	1,253	$14,339,782	$14,015,631	$11,186	$1,357,334	$10,254,434	$642,955
MARIETTA	126	$1,329,049	$1,301,325	$10,328	$128,672	$1,004,496	$61,308
NASSAU	66	$719,713	$700,095	$10,608	$81,198	$533,120	$33,672
CITY TOTAL	2,789	$32,016,344	$31,297,836	$11,222	$3,186,430	$23,042,555	$1,464,193
COUNTY-LAKE							
BEAVER BAY	80	$1,185,312	$1,177,481	$14,719	$122,733	$852,802	$60,471
SILVER BAY	1,271	$19,168,560	$18,517,468	$14,569	$2,146,386	$14,009,375	$1,180,450
TWO HARBORS	2,158	$31,177,952	$30,123,051	$13,959	$3,583,885	$22,017,318	$1,666,131
CITY TOTAL	3,509	$51,531,824	$49,818,000	$14,197	$5,853,004	$36,879,495	$2,907,052
COUNTY-LAKE OF THE WOODS							
BAUDETTE	742	$9,149,723	$8,944,244	$12,054	$878,496	$6,745,240	$447,769
WILLIAMS	164	$1,860,903	$1,854,514	$11,308	$162,264	$1,478,278	$95,211
CITY TOTAL	906	$11,010,626	$10,798,758	$11,919	$1,040,760	$8,223,518	$542,980

1984 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-LE SUEUR							
CLEVELAND	396	$5,758,661	$5,728,959	$14,467	$676,638	$4,147,485	$311,566
ELYSIAN	249	$2,924,193	$2,800,028	$11,245	$273,866	$2,053,929	$128,050
HEIDELBERG	22	$262,921	$259,359	$11,789	$24,060	$199,382	$13,706
KASOTA	375	$4,795,845	$4,744,990	$12,653	$470,350	$3,562,822	$233,813
KILKENNY	90	$1,054,020	$1,049,651	$11,663	$105,719	$784,975	$50,945
LE CENTER	1,031	$12,777,063	$12,397,678	$12,025	$1,163,423	$9,006,431	$573,098
LE SUEUR	2,421	$35,194,022	$34,823,440	$14,384	$4,163,684	$24,971,611	$1,895,833
MONTGOMERY	1,350	$16,677,275	$16,434,117	$12,173	$1,683,713	$12,096,612	$823,791
NEW PRAGUE	1,365	$19,338,323	$19,428,072	$14,233	$2,154,137	$13,913,453	$1,045,663
WATERVILLE	963	$10,987,866	$10,764,349	$11,178	$1,021,568	$7,975,164	$507,635
CITY TOTAL	8,262	$109,770,189	$108,430,643	$13,124	$11,737,158	$78,711,864	$5,584,100
COUNTY-LINCOLN							
ARCO	48	$469,413	$455,102	$9,481	$31,885	$364,252	$18,598
HENDRICKS	379	$4,067,342	$3,966,835	$10,467	$398,746	$2,930,587	$177,644
IVANHOE	385	$4,473,857	$4,433,383	$11,515	$410,533	$3,261,737	$207,630
LAKE BENTON	378	$3,807,690	$3,704,700	$9,801	$351,291	$2,758,597	$160,599
TYLER	686	$7,675,298	$7,629,073	$11,121	$725,771	$5,608,182	$349,849
CITY TOTAL	1,876	$20,493,600	$20,189,093	$10,762	$1,918,226	$14,923,355	$914,319
COUNTY-LYON							
BALATON	381	$4,386,567	$4,288,929	$11,257	$461,613	$3,122,137	$188,223
COTTONWOOD	533	$6,642,699	$6,556,394	$12,301	$683,670	$4,805,380	$317,056
FLORENCE	26	$247,582	$266,654	$10,256	$21,527	$195,865	$12,227
GARVIN	80	$820,395	$793,958	$9,924	$67,394	$607,857	$35,856
GHENT	174	$1,976,198	$1,954,920	$11,235	$184,341	$1,439,248	$89,585
LYND	154	$1,884,739	$1,901,930	$12,350	$186,815	$1,451,514	$96,817
MARSHALL	6,504	$92,881,299	$93,049,766	$14,307	$10,684,867	$67,270,301	$5,027,342
MINNEOTA	774	$9,126,698	$8,909,448	$11,511	$898,951	$6,533,201	$404,891
RUSSELL	231	$2,552,887	$2,349,679	$10,172	$231,141	$1,751,540	$102,811
TAUNTON	98	$946,210	$916,539	$9,352	$88,110	$696,515	$37,490
TRACY	1,256	$14,832,964	$14,470,001	$11,521	$1,512,235	$10,567,087	$684,688
CITY TOTAL	10,211	$136,298,238	$135,458,216	$13,266	$15,020,664	$98,440,645	$6,996,986

1984 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-MC LEOD							
BISCAY	37	$463,579	$462,859	$12,510	$45,889	$356,627	$25,416
BROWNTON	430	$5,531,711	$5,570,117	$12,954	$572,833	$4,253,913	$296,830
GLENCOE CITY	2,766	$37,699,869	$37,614,073	$13,599	$4,116,077	$27,631,290	$1,989,176
HUTCHINSON	6,445	$98,987,062	$99,261,016	$15,401	$11,647,378	$71,229,019	$5,531,793
LESTER PRAIRIE	686	$10,470,531	$10,358,619	$15,100	$1,389,221	$7,402,662	$571,239
PLATO	224	$2,872,108	$2,896,158	$12,929	$301,691	$2,136,986	$147,266
SILVER LAKE	536	$6,770,481	$6,716,333	$12,530	$716,622	$5,066,827	$350,938
STEWART	347	$4,130,462	$4,111,777	$11,850	$417,826	$3,104,811	$204,156
WINSTED	884	$13,147,580	$13,066,463	$14,781	$1,476,358	$9,469,589	$714,365
CITY TOTAL	12,355	$180,073,383	$180,057,415	$14,574	$20,683,895	$130,651,724	$9,831,180
COUNTY-MAHNOMEN							
BEJOU	35	$274,829	$258,485	$7,385	$14,778	$212,495	$8,436
MAHNOMEN	634	$7,561,590	$7,170,614	$11,310	$719,869	$5,306,177	$353,554
WAUBUN	159	$1,923,693	$1,702,129	$10,705	$171,740	$1,260,700	$76,443
CITY TOTAL	828	$9,760,112	$9,131,228	$11,028	$906,387	$6,779,372	$438,433
COUNTY-MARSHALL							
ALVARADO	186	$2,212,316	$2,157,228	$11,598	$210,656	$1,593,262	$102,125
ARGYLE	377	$4,583,293	$4,604,902	$12,215	$500,521	$3,347,874	$234,057
GRYGLA	123	$1,045,960	$1,034,139	$8,408	$74,808	$794,977	$40,855
HOLT	36	$389,532	$396,347	$11,010	$30,141	$308,777	$17,508
MIDDLE RIVER	146	$1,338,373	$1,275,627	$8,737	$88,861	$958,442	$48,354
NEWFOLDEN	192	$2,050,756	$2,021,354	$10,528	$171,023	$1,499,578	$89,603
OSLO	201	$2,541,106	$2,508,976	$12,482	$228,819	$1,868,887	$125,243
STEPHEN	490	$6,500,169	$6,383,227	$13,027	$755,787	$4,579,787	$314,956
STRANDQUIST	44	$360,036	$336,933	$7,658	$23,152	$257,440	$11,983
VIKING	49	$482,597	$490,112	$10,002	$42,715	$381,487	$21,609
WARREN	1,157	$14,325,954	$14,123,156	$12,207	$1,480,980	$10,103,531	$672,253
CITY TOTAL	3,001	$35,830,092	$35,332,001	$11,773	$3,607,463	$25,694,042	$1,678,546

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DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-MARTIN							
CEYLON	287	$3,308,266	$3,284,189	$11,443	$344,598	$2,361,732	$144,548
DUNNELL	135	$1,435,488	$1,376,410	$10,196	$122,677	$1,021,823	$58,294
FAIRMONT	7,269	$99,725,830	$98,761,909	$13,587	$11,009,813	$70,425,293	$4,991,418
GRANADA	238	$2,782,445	$2,728,667	$11,465	$269,489	$2,077,860	$133,055
NORTHROP	132	$1,593,571	$1,572,353	$11,912	$150,733	$1,155,308	$80,223
SHERBURN	703	$8,497,340	$8,432,789	$11,995	$835,600	$6,159,343	$409,790
TRIMONT	450	$5,869,509	$5,798,530	$12,886	$637,980	$4,137,771	$283,389
TRUMAN	784	$9,699,801	$9,536,301	$12,164	$1,046,990	$6,681,931	$449,359
WELCOME	490	$6,010,658	$5,927,705	$12,097	$568,920	$4,394,093	$287,263
CITY TOTAL	10,488	$138,922,908	$137,418,853	$13,102	$14,986,800	$98,415,154	$6,837,339
COUNTY-MEEKER							
CEDAR MILLS	25	$221,501	$219,663	$8,787	$17,393	$167,556	$8,350
COSMOS	322	$3,522,090	$3,538,447	$10,989	$347,542	$2,652,813	$163,393
DARWIN	153	$1,779,695	$1,817,066	$11,876	$171,368	$1,350,454	$92,974
DASSEL	641	$8,289,123	$8,152,336	$12,718	$893,284	$5,847,525	$401,349
EDEN VALLEY	396	$4,297,293	$4,249,696	$10,732	$385,615	$3,145,703	$189,064
GROVE CITY	326	$3,673,335	$3,600,170	$11,043	$369,803	$2,677,050	$173,274
KINGSTON	39	$464,931	$465,038	$11,924	$47,797	$365,513	$24,749
LITCHFIELD	3,334	$43,714,705	$43,468,895	$13,038	$4,647,257	$31,478,134	$2,210,871
WATKINS	409	$4,371,197	$4,302,551	$10,520	$392,344	$3,145,005	$186,047
CITY TOTAL	5,645	$70,333,870	$69,813,862	$12,367	$7,272,403	$50,829,753	$3,450,070
COUNTY-MILLE LACS							
BOCK	45	$485,807	$473,254	$10,517	$42,048	$361,024	$22,892
FORESTON	125	$1,534,668	$1,544,550	$12,356	$142,593	$1,159,011	$76,043
ISLE	378	$4,375,224	$4,049,631	$10,713	$526,210	$2,800,201	$160,710
MILACA	1,223	$15,825,957	$15,672,028	$12,814	$1,693,188	$11,417,959	$605,685
ONAMIA	351	$4,210,187	$3,999,460	$11,394	$405,625	$2,943,116	$193,408
PEASE	77	$850,937	$831,427	$10,798	$86,294	$604,076	$36,457
PRINCETON	2,060	$28,549,693	$28,336,338	$13,756	$2,894,535	$20,438,167	$1,449,965
WAHKON	111	$1,183,978	$1,085,052	$9,775	$126,635	$804,405	$53,858
CITY TOTAL	4,370	$57,016,451	$55,991,740	$12,813	$5,917,128	$40,527,959	$2,799,017

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DATA BY CITY

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COUNTY-MORRISON							
BOWLUS	102	$1,055,255	$1,020,884	$10,009	$90,699	$761,456	$42,505
BUCKMAN	77	$656,239	$653,032	$8,481	$37,941	$489,303	$21,283
ELMDALE	29	$265,942	$254,804	$8,786	$17,789	$187,547	$10,467
FLENSBURG	80	$764,805	$732,799	$9,160	$70,504	$540,616	$29,570
GENOLA	29	$334,457	$323,362	$11,150	$38,344	$219,655	$14,803
HARDING	28	$219,289	$218,699	$7,811	$14,387	$164,908	$7,292
HILLMAN	29	$328,440	$313,119	$10,797	$33,905	$236,241	$16,365
LASTRUP	58	$694,892	$672,852	$11,601	$76,000	$499,050	$33,046
LITTLE FALLS	3,626	$45,339,710	$44,148,859	$12,176	$4,555,505	$32,373,417	$2,196,250
MOTLEY	205	$2,360,374	$2,190,808	$10,687	$313,228	$1,446,577	$89,098
PIERZ	513	$5,604,684	$5,479,281	$10,681	$496,383	$4,000,695	$239,172
RANDALL	247	$2,809,136	$2,677,798	$10,841	$251,800	$1,986,227	$121,115
ROYALTON	348	$3,894,174	$3,770,778	$10,836	$339,772	$2,827,037	$170,825
SOBIESKI	66	$583,334	$596,116	$9,032	$47,051	$463,774	$27,532
SWANVILLE	148	$1,663,027	$1,671,488	$11,294	$144,643	$1,251,735	$73,802
UPSALA	149	$1,454,125	$1,439,128	$9,659	$117,428	$1,049,781	$59,125
CITY TOTAL	5,734	$68,027,883	$66,163,807	$11,539	$6,645,379	$48,498,019	$3,152,248
COUNTY-MOWER							
ADAMS	471	$5,618,727	$5,616,573	$11,925	$597,160	$4,134,661	$272,294
AUSTIN	14,096	$200,010,403	$194,291,539	$13,783	$22,837,182	$141,451,795	$10,702,695
BROWNSDALE	359	$4,389,237	$4,284,125	$11,933	$455,452	$3,136,853	$209,801
DEXTER	131	$1,612,572	$1,557,805	$11,892	$148,297	$1,162,112	$73,903
ELKTON	63	$806,625	$809,378	$12,847	$72,004	$609,238	$40,614
GRAND MEADOW	506	$6,068,838	$5,959,208	$11,777	$608,197	$4,364,160	$287,702
LEROY	501	$6,257,955	$6,309,777	$12,594	$712,577	$4,730,210	$314,631
LYLE	251	$3,209,217	$3,073,861	$12,246	$313,025	$2,232,781	$152,628
MAPLEVIEW	20	$169,540	$164,196	$8,210	$12,105	$125,094	$6,351
RACINE	168	$2,158,271	$2,148,543	$12,789	$192,005	$1,527,561	$101,996
ROSE CREEK	229	$2,729,522	$2,668,425	$11,653	$260,350	$1,948,671	$132,216
SARGEANT	44	$516,898	$503,193	$11,436	$49,245	$374,147	$21,122
TAOPI	37	$359,175	$357,473	$9,661	$40,633	$269,490	$16,377
WALTHAM	85	$872,354	$839,551	$9,877	$68,676	$624,546	$34,474
CITY TOTAL	16,961	$234,779,334	$228,583,647	$13,477	$26,366,908	$166,691,319	$12,366,805

1984 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-MURRAY							
AVOCA	83	$909,858	$901,661	$10,863	$102,193	$648,422	$39,889
CHANDLER	177	$2,205,816	$2,177,732	$12,304	$228,885	$1,523,876	$100,435
CURRIE	169	$1,597,570	$1,574,072	$9,314	$131,535	$1,202,237	$71,779
DOVRAY	39	$573,588	$578,708	$14,839	$113,898	$373,729	$28,756
FULDA	766	$8,947,675	$8,818,834	$11,513	$900,143	$6,371,426	$408,566
HADLEY	70	$700,055	$701,884	$10,027	$54,445	$528,362	$28,388
IONA	118	$1,367,351	$1,335,115	$11,315	$147,476	$1,000,699	$63,326
LAKE WILSON	189	$2,163,154	$2,084,441	$11,029	$207,969	$1,594,748	$101,389
SLAYTON	1,467	$18,453,401	$18,218,203	$12,419	$2,143,068	$13,173,964	$890,214
CITY TOTAL	3,078	$36,918,468	$36,390,650	$11,823	$4,029,612	$26,417,463	$1,732,742
COUNTY-NICOLLET							
COURTLAND	207	$3,002,702	$2,971,018	$14,353	$318,080	$2,154,726	$158,586
LAFAYETTE	303	$3,592,094	$3,482,715	$11,494	$350,673	$2,540,678	$165,594
NICOLLET	476	$6,586,731	$6,598,815	$13,863	$731,718	$4,785,351	$351,053
NORTH MANKATO	5,101	$80,214,890	$80,624,232	$15,806	$9,575,205	$56,429,262	$4,356,370
ST PETER	4,210	$60,034,214	$59,635,750	$14,165	$7,132,219	$42,877,404	$3,189,384
CITY TOTAL	10,297	$153,430,631	$153,312,530	$14,889	$18,107,895	$108,987,421	$8,220,987
COUNTY-NOBLES							
ADRIAN	676	$7,998,237	$7,921,894	$11,719	$828,136	$5,809,483	$377,345
BIGELOW	115	$1,234,680	$1,247,191	$10,845	$107,044	$935,453	$53,194
BREWSTER	288	$3,188,033	$3,117,998	$10,826	$275,957	$2,341,691	$139,836
DUNDEE	74	$679,430	$654,041	$8,838	$54,860	$511,132	$27,106
ELLSWORTH	291	$3,242,456	$3,249,259	$11,166	$352,092	$2,444,651	$145,718
KINBRAE	5	$46,094	$46,593	$7,766	$3,124	$39,124	$1,578
LISMORE	147	$1,782,832	$1,712,752	$11,651	$203,525	$1,286,803	$88,313
ROUND LAKE	312	$3,794,645	$3,797,405	$12,171	$386,472	$2,867,649	$181,345
RUSHMORE	218	$2,202,994	$2,217,347	$10,171	$190,336	$1,678,002	$91,647
WILMONT	208	$2,137,778	$2,105,194	$10,121	$176,306	$1,598,240	$91,185
WORTHINGTON	6,226	$81,561,910	$80,862,608	$12,988	$9,014,323	$58,882,444	$4,115,443
CITY TOTAL	8,561	$107,869,089	$106,932,282	$12,491	$11,592,175	$78,394,672	$5,312,709

1984 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-NORMAN							
ADA	1,092	$14,379,518	$14,277,448	$13,075	$1,575,899	$10,417,140	$738,011
BORUP	70	$826,556	$818,611	$11,694	$75,287	$630,091	$43,347
GARY	132	$1,361,254	$1,330,015	$10,076	$95,355	$987,037	$53,666
HALSTAD	337	$4,968,409	$4,923,160	$14,609	$603,904	$3,514,202	$270,207
HENDRUM	152	$2,111,421	$2,058,586	$13,543	$243,788	$1,528,944	$103,665
PERLEY	78	$1,494,820	$1,489,316	$19,094	$232,746	$1,081,923	$96,110
SHELLY	103	$1,277,532	$1,225,196	$11,895	$143,919	$892,265	$60,588
TWIN VALLEY	432	$4,610,875	$4,477,105	$10,364	$424,950	$3,275,384	$191,458
CITY TOTAL	2,396	$31,030,385	$30,599,437	$12,771	$3,395,848	$22,326,986	$1,557,052
COUNTY-OLMSTEAD							
BYRON	1,360	$22,019,565	$22,278,879	$16,382	$2,487,053	$15,918,153	$1,269,184
DOVER	216	$2,662,148	$2,659,728	$12,314	$269,907	$1,945,629	$126,123
EYOTA	778	$10,446,045	$10,508,918	$13,508	$991,248	$7,566,318	$525,336
ORONOCO	576	$8,935,132	$8,953,085	$15,544	$990,367	$6,346,489	$493,538
ROCHESTER	43,942	$802,379,222	$802,606,161	$18,265	$104,364,893	$559,044,427	$47,189,681
STEWARTVILLE	2,501	$38,074,902	$38,423,117	$15,363	$4,121,359	$27,678,536	$2,082,261
CITY TOTAL	49,373	$884,517,014	$885,429,888	$17,933	$113,224,827	$618,499,552	$51,686,123
COUNTY-OTTERTAIL							
BATTLE LAKE	462	$4,984,107	$4,741,159	$10,262	$473,368	$3,400,484	$211,061
BLUFFTON	63	$594,148	$588,011	$9,334	$39,628	$453,164	$22,297
CLITHERALL	60	$486,155	$461,731	$7,696	$38,784	$362,193	$18,432
DALTON	182	$1,814,678	$1,746,733	$9,597	$145,862	$1,279,002	$68,840
DEER CREEK	153	$1,657,511	$1,613,895	$10,548	$134,641	$1,206,609	$66,035
DENT	96	$959,776	$873,477	$9,099	$60,007	$645,456	$31,811
ELIZABETH	82	$925,729	$900,245	$10,979	$85,445	$692,730	$41,810
ERHARD	114	$1,061,287	$1,043,107	$9,150	$91,393	$825,484	$43,514
FERGUS FALLS	6,768	$95,044,813	$93,581,044	$13,827	$10,709,942	$66,728,288	$4,849,939
HENNING	391	$4,243,203	$4,178,190	$10,686	$431,848	$3,071,346	$199,077
NEW YORK MILLS	447	$4,991,958	$4,829,830	$10,805	$453,953	$3,603,168	$221,332
OTTERTAIL	131	$1,296,940	$1,221,663	$9,326	$99,134	$862,547	$50,986
PARKERS PRAIRIE	433	$4,573,148	$4,470,333	$10,324	$407,447	$3,289,101	$195,241
PELICAN RAPIDS	1,082	$12,793,626	$12,511,652	$11,563	$1,261,483	$8,989,373	$579,514
PERHAM	1,175	$14,147,481	$13,891,323	$11,822	$1,390,772	$10,277,808	$673,405

1984 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
RICHVILLE	76	$1,134,521	$1,167,888	$15,367	$163,628	$794,178	$69,033
UNDERWOOD	198	$2,220,238	$2,101,945	$10,616	$190,377	$1,561,263	$93,935
URBANK	30	$292,935	$293,157	$9,772	$27,675	$225,794	$12,027
VERGAS	159	$1,660,113	$1,573,541	$9,896	$149,564	$1,180,408	$68,900
VINING	58	$573,001	$538,695	$9,288	$39,738	$378,431	$20,949
CITY TOTAL	12,160	$155,455,368	$152,327,586	$12,527	$16,394,689	$109,826,827	$7,538,138
COUNTY-PENNINGTON							
GOODRIDGE	64	$604,248	$595,403	$9,303	$58,542	$454,259	$27,917
ST HILAIRE	156	$1,704,612	$1,667,564	$10,690	$152,022	$1,222,377	$75,110
THIEF RIVER FALLS	4,580	$64,475,720	$63,251,672	$13,810	$8,475,431	$44,386,972	$3,325,568
CITY TOTAL	4,800	$66,784,580	$65,514,639	$13,649	$8,685,995	$46,063,608	$3,428,596
COUNTY-PINE							
ASKOV	199	$2,410,577	$2,338,217	$11,750	$218,523	$1,711,524	$112,088
BROOK PARK	74	$820,774	$743,866	$10,052	$63,663	$567,652	$33,767
BRUNO	45	$556,316	$557,834	$12,396	$73,846	$425,469	$30,471
DENHAM	9	$94,123	$103,258	$11,473	$7,068	$79,564	$5,524
FINLAYSON	118	$1,399,101	$1,316,122	$11,154	$117,246	$942,062	$60,583
HENRIETTE	12	$190,689	$195,180	$16,265	$25,310	$147,824	$11,520
HINCKLEY	594	$6,787,964	$6,631,691	$11,164	$595,903	$4,931,942	$309,834
KERRICK	35	$435,973	$391,157	$11,176	$36,073	$281,857	$18,361
PINE CITY	1,652	$21,597,657	$21,526,201	$13,030	$2,325,825	$15,784,754	$1,141,513
ROCK CREEK	249	$2,637,455	$2,660,757	$10,686	$222,182	$2,047,362	$123,825
RUTLEDGE	64	$554,298	$512,181	$8,003	$33,865	$392,733	$18,921
SANDSTONE	596	$7,268,001	$7,028,969	$11,794	$709,086	$5,286,986	$356,405
STURGEON LAKE	130	$1,517,121	$1,499,948	$11,538	$139,101	$1,110,568	$72,338
WILLOW RIVER	125	$1,391,462	$1,379,563	$11,037	$125,362	$1,057,641	$71,965
CITY TOTAL	3,902	$47,661,511	$46,884,944	$12,016	$4,693,053	$34,767,938	$2,367,115
COUNTY-PIPESTONE							
EDGERTON	624	$7,063,357	$7,047,332	$11,294	$685,415	$5,021,896	$305,968
HATFIELD	20	$208,447	$197,063	$9,853	$19,254	$158,385	$9,019
HOLLAND	112	$988,459	$996,763	$8,900	$75,340	$759,854	$37,588
IHLEN	52	$526,987	$527,517	$10,145	$45,105	$404,533	$22,885
JASPER	332	$4,020,307	$3,985,012	$12,003	$431,953	$2,983,077	$215,907

1984 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
PIPESTONE	2,587	$31,073,342	$30,850,464	$11,925	$3,310,577	$22,539,748	$1,515,414
RUTHTON	176	$1,526,970	$1,466,668	$8,333	$111,031	$1,137,629	$56,523
TROSKY	49	$533,839	$522,495	$10,663	$41,943	$402,890	$20,456
WOODSTOCK	93	$813,671	$782,976	$8,419	$71,550	$585,792	$33,715
CITY TOTAL	4,045	$46,755,379	$46,376,290	$11,465	$4,792,168	$33,993,804	$2,217,475
COUNTY-POLK							
BELTRAMI	59	$659,462	$622,360	$10,548	$69,546	$468,794	$30,965
CLIMAX	145	$1,930,872	$1,910,064	$13,173	$211,432	$1,450,333	$99,768
CROOKSTON	4,395	$59,302,981	$58,975,063	$13,419	$6,274,948	$43,127,428	$3,054,897
EAST GRAND FORKS	4,076	$58,236,027	$57,949,347	$14,217	$6,375,548	$41,790,964	$3,040,299
ERSKINE	294	$3,302,744	$3,276,399	$11,144	$304,115	$2,372,006	$144,375
FERTILE	504	$5,534,730	$5,380,742	$10,676	$513,745	$3,956,102	$244,153
FISHER	256	$3,710,023	$3,660,276	$14,298	$435,198	$2,691,472	$202,933
FOSSTON	768	$9,073,850	$8,920,900	$11,616	$875,933	$6,496,052	$406,730
GULLY	39	$359,270	$346,303	$8,880	$29,468	$279,513	$16,536
LENGBY	66	$566,178	$550,837	$8,346	$38,368	$431,085	$20,559
MCINTOSH	343	$3,467,025	$3,291,664	$9,597	$312,278	$2,425,746	$137,092
MENTOR	104	$1,049,554	$1,049,881	$10,095	$85,075	$795,655	$44,515
NIELSVILLE	59	$695,759	$626,696	$11,215	$72,461	$483,109	$29,573
TRAIL	24	$180,753	$169,439	$7,060	$7,102	$126,531	$4,402
WINGER	112	$1,044,787	$1,005,515	$8,978	$91,554	$756,735	$41,972
CITY TOTAL	11,244	$149,114,015	$147,770,486	$13,142	$15,696,771	$107,651,525	$7,518,770
COUNTY-POPE							
CYRUS	162	$2,061,651	$2,026,467	$12,509	$262,423	$1,412,840	$100,209
FARWELL	37	$371,790	$354,281	$9,575	$33,920	$275,361	$17,686
GLENWOOD CITY	1,440	$17,482,878	$16,911,505	$11,744	$1,732,183	$12,249,251	$812,367
LONG BEACH	62	$871,538	$839,805	$13,545	$102,186	$620,677	$46,684
LOWRY	128	$1,388,847	$1,356,141	$10,595	$134,381	$1,001,548	$67,615
SEDAN	39	$334,774	$309,858	$7,945	$28,408	$240,949	$11,554
STARBUCK	548	$5,970,572	$5,866,400	$10,705	$544,137	$4,229,825	$255,185
VILLARD	143	$1,370,902	$1,361,820	$9,523	$114,627	$1,016,834	$59,749
WESTPORT	12	$121,089	$118,659	$9,888	$9,901	$93,571	$4,515
CITY TOTAL	2,571	$29,974,041	$29,144,936	$11,336	$2,962,166	$21,140,856	$1,375,564

1984 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-RAMSEY							
ARDEN HILLS	3,286	$80,121,824	$81,034,066	$24,660	$11,577,376	$52,720,022	$5,024,729
FALCON HEIGHTS	1,418	$29,335,250	$28,676,397	$20,223	$4,037,598	$19,772,547	$1,770,890
GEM LAKE	79	$1,884,470	$1,896,351	$24,004	$288,389	$1,201,196	$112,649
LAUDERDALE	628	$10,641,665	$10,711,637	$17,057	$1,265,735	$7,708,447	$634,055
LITTLE CANADA	2,852	$53,058,958	$52,960,990	$18,573	$6,836,884	$36,894,668	$3,071,702
MAPLEWOOD	10,242	$185,630,779	$186,573,768	$18,217	$22,876,457	$131,985,870	$11,124,202
MOUNDS VIEW	4,943	$86,009,530	$87,219,052	$17,645	$10,145,388	$62,774,487	$5,164,926
NEW BRIGHTON	14,157	$269,413,352	$272,648,781	$19,259	$35,768,955	$191,412,819	$16,720,356
NORTH OAKS	1,261	$59,395,888	$60,759,519	$48,184	$13,218,341	$34,265,226	$4,124,535
NORTH ST PAUL	6,562	$109,129,029	$109,031,206	$16,616	$12,795,108	$77,975,652	$6,353,986
ROSEVILLE	18,043	$348,693,027	$348,404,594	$19,310	$47,758,713	$242,544,657	$21,432,936
SHOREVIEW	9,405	$201,026,052	$204,857,910	$21,782	$26,015,779	$138,443,070	$12,377,899
ST PAUL	167,860	$2,897,059,830	$2,848,890,732	$16,972	$368,312,881	$2,004,781,399	$164,007,765
VADNAIS HEIGHTS	2,909	$56,482,366	$57,198,753	$19,663	$6,428,846	$39,085,568	$3,254,352
WHITE BEAR LAKE	16,020	$309,957,158	$311,883,493	$19,468	$41,029,603	$214,972,742	$18,840,542
CITY TOTAL	259,665	$4,697,839,178	$4,662,755,249	$17,957	$608,356,053	$3,256,538,370	$274,015,524
COUNTY-RED LAKE							
BROOKS	59	$621,499	$616,331	$10,446	$45,883	$455,195	$22,716
OKLEE	253	$2,526,043	$2,451,621	$9,690	$201,894	$1,852,004	$94,520
PLUMMER	127	$1,388,800	$1,366,927	$10,763	$108,164	$1,010,718	$56,884
RED LAKE FALLS	784	$9,079,826	$8,941,775	$11,405	$807,581	$6,637,930	$411,759
CITY TOTAL	1,223	$13,616,168	$13,376,654	$10,938	$1,163,522	$9,955,847	$585,879
COUNTY-REDWOOD							
BELVIEW	227	$2,858,080	$2,805,546	$12,359	$297,074	$2,035,921	$133,400
CLEMENTS	113	$1,180,459	$1,190,526	$10,536	$105,126	$900,099	$58,044
DELHI	28	$326,685	$315,169	$11,256	$29,642	$245,408	$15,513
LAMBERTON	547	$6,060,123	$5,974,830	$10,923	$626,642	$4,328,624	$267,456
LUCAN	135	$1,554,642	$1,486,088	$11,008	$150,528	$1,066,656	$65,033
MILROY	124	$1,654,357	$1,603,123	$12,928	$179,527	$1,187,515	$84,527
MORGAN	580	$6,740,378	$6,630,655	$11,432	$666,382	$4,853,674	$292,593
NORTH REDWOOD	81	$995,276	$974,484	$12,031	$88,459	$702,737	$43,136
REDWOOD FALLS	3,145	$42,512,086	$41,832,383	$13,301	$4,596,334	$30,278,878	$2,134,018
REVERE	72	$871,188	$837,786	$11,636	$99,113	$588,632	$39,130

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DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
SANBORN	272	$2,903,121	$2,875,277	$10,571	$276,326	$2,139,962	$130,179
SEAFORTH	47	$438,266	$433,226	$9,218	$33,677	$316,012	$15,614
VESTA	181	$2,169,644	$2,079,586	$11,489	$262,785	$1,539,083	$102,690
WABASSO	347	$4,256,435	$4,171,253	$12,021	$436,012	$3,060,513	$201,254
WALNUT GROVE	382	$4,186,097	$4,050,096	$10,602	$416,657	$3,002,960	$181,173
WANDA	57	$745,529	$757,900	$13,296	$111,882	$554,422	$48,154
CITY TOTAL	6,338	$79,452,366	$78,017,928	$12,310	$8,384,166	$56,801,096	$3,811,913
COUNTY-RENVILLE							
BIRD ISLAND	722	$9,149,707	$9,067,840	$12,559	$1,019,056	$6,636,361	$445,438
BUFFALO LAKE	459	$5,601,314	$5,460,363	$11,896	$582,484	$3,978,671	$271,983
DANUBE	343	$4,223,090	$4,197,374	$12,237	$405,150	$3,120,101	$210,440
FAIRFAX	750	$8,822,564	$8,741,756	$11,656	$884,933	$6,325,981	$397,337
FRANKLIN	295	$3,261,122	$3,263,116	$11,061	$329,926	$2,414,368	$155,588
HECTOR	797	$10,032,495	$9,947,711	$12,481	$1,063,700	$7,342,951	$504,359
MORTON	247	$2,962,537	$2,886,065	$11,684	$333,039	$2,127,932	$137,745
OLIVIA	1,597	$20,744,598	$20,560,373	$12,874	$2,284,074	$14,607,807	$1,026,089
RENVILLE	847	$11,233,183	$11,112,803	$13,120	$1,289,150	$8,075,921	$575,903
SACRED HEART	369	$4,155,653	$4,079,097	$11,054	$380,587	$3,091,601	$198,295
CITY TOTAL	6,426	$80,186,263	$79,316,500	$12,343	$8,572,099	$57,721,894	$3,923,177
COUNTY-RICE							
DUNDAS	237	$3,383,204	$3,416,158	$14,414	$364,348	$2,436,485	$178,342
FARIBAULT	9,430	$131,069,187	$129,330,374	$13,715	$13,786,408	$93,429,001	$6,659,906
LONSDALE	611	$8,991,908	$8,960,530	$14,665	$898,830	$6,487,938	$470,501
MORRISTOWN	371	$4,497,475	$4,528,186	$12,205	$426,975	$3,400,077	$217,102
NERSTRAND	132	$1,728,236	$1,677,710	$12,710	$168,771	$1,230,748	$84,921
NORTHFIELD	5,831	$96,501,513	$96,560,398	$16,560	$11,353,151	$67,478,309	$5,296,272
CITY TOTAL	16,612	$246,171,523	$244,473,356	$14,717	$26,998,483	$174,462,558	$12,907,044
COUNTY-ROCK							
BEAVER CREEK	121	$1,364,217	$1,378,860	$11,396	$120,998	$1,046,929	$64,720
HARDWICK	118	$1,319,279	$1,298,388	$11,003	$132,312	$991,018	$60,593
HILLS	313	$3,791,137	$3,785,429	$12,094	$396,975	$2,777,071	$176,705
KENNETH	29	$296,052	$303,548	$10,467	$19,874	$207,801	$11,775
LUVERNE	2,716	$35,093,261	$34,624,933	$12,749	$3,878,124	$25,209,306	$1,698,173

1984 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
MAGNOLIA	100	$1,073,141	$1,102,873	$11,029	$111,651	$854,921	$57,222
STEEN	62	$642,718	$648,284	$10,456	$58,037	$482,913	$28,067
CITY TOTAL	3,459	$43,579,805	$43,142,315	$12,472	$4,717,971	$31,569,959	$2,097,255
COUNTY-ROSEAU							
BADGER	164	$2,108,081	$2,032,710	$12,395	$202,135	$1,491,656	$95,828
GREENBUSH	387	$4,402,083	$4,416,037	$11,411	$447,540	$3,311,868	$215,545
ROOSEVELT	93	$1,173,609	$1,181,532	$12,705	$115,472	$939,331	$63,108
ROSEAU	1,412	$18,427,156	$18,191,189	$12,883	$2,127,135	$13,392,493	$938,185
STRATHCONA	13	$101,648	$90,596	$6,969	$3,633	$71,716	$2,337
WARROAD	955	$14,166,777	$14,327,124	$15,002	$1,758,090	$10,660,217	$827,518
CITY TOTAL	3,024	$40,379,354	$40,239,188	$13,307	$4,654,005	$29,867,281	$2,142,521
COUNTY-ST. LOUIS							
AURORA	1,187	$17,826,112	$17,[illegible],821	$14,323	$1,960,756	$12,772,951	$999,409
BABBITT	1,084	$14,114,848	$13,232,842	$12,207	$1,503,552	$10,098,066	$784,828
BIWABIK	620	$8,476,836	$7,940,926	$12,808	$898,963	$5,997,441	$447,699
BROOKSTON	68	$924,542	$923,695	$13,584	$100,589	$693,843	$51,178
BUHL	476	$6,273,235	$5,730,652	$12,039	$576,528	$4,327,624	$304,911
CHISHOLM	2,903	$39,847,007	$37,089,814	$12,776	$4,069,420	$27,656,678	$2,017,916
COOK	475	$6,002,945	$5,809,877	$12,231	$596,550	$4,313,969	$299,410
DULUTH	46,133	$697,038,099	$670,576,518	$14,536	$81,431,876	$483,113,726	$37,197,974
ELY	2,406	$28,996,469	$26,185,698	$10,883	$2,770,843	$19,576,605	$1,327,544
EVELETH	2,506	$34,984,010	$32,769,055	$13,076	$3,782,868	$24,309,844	$1,809,224
FLOODWOOD	432	$4,519,263	$4,371,950	$10,120	$378,778	$3,317,511	$198,204
FRANKLIN	5	$74,429	$63,987	$12,797	$7,794	$50,299	$3,594
GILBERT	1,292	$17,901,183	$16,886,029	$13,070	$1,879,138	$12,739,755	$949,989
HERMANTOWN	1,190	$15,882,597	$15,566,276	$13,081	$1,675,646	$11,437,570	$825,631
HIBBING	10,003	$145,077,857	$136,633,576	$13,659	$16,272,831	$99,846,347	$7,628,146
HOYT LAKES	1,300	$19,949,246	$19,041,597	$14,647	$2,241,211	$14,415,684	$1,175,086
IRON JUNCTION	149	$2,298,272	$2,202,951	$14,785	$255,489	$1,669,679	$134,457
KINNEY	84	$1,043,774	$952,529	$11,340	$96,360	$742,039	$49,635
LEONIDAS	6	$53,393	$50,990	$8,498	$2,959	$40,983	$1,781
MCKINLEY	86	$1,148,805	$1,068,660	$12,426	$110,104	$810,912	$57,350
MEADOWLANDS	128	$1,515,054	$1,484,714	$11,599	$146,069	$1,124,225	$76,569
MOUNTAIN IRON	1,387	$20,493,276	$19,628,807	$14,152	$2,210,067	$14,579,729	$1,112,589
ORR	208	$2,222,456	$2,159,308	$10,381	$213,533	$1,628,993	$102,518
PROCTOR	1,471	$21,435,520	$20,544,353	$13,966	$2,182,962	$15,138,884	$1,118,952
TOWER	374	$4,812,256	$4,490,647	$12,007	$456,714	$3,235,039	$218,891

1984 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
VIRGINIA	5,667	$82,663,858	$78,469,125	$13,847	$9,649,242	$57,296,763	$4,438,095
WINTON	96	$1,000,736	$920,634	$9,590	$75,667	$724,164	$43,195
CITY TOTAL	81,736	$1,196,576,078	$1,141,796,831	$13,969	$135,546,509	$831,659,323	$63,374,775
COUNTY-SCOTT							
BELLE PLAINE	1,629	$21,859,625	$21,811,301	$13,389	$2,240,965	$15,733,929	$1,124,091
ELKO	229	$4,054,468	$4,097,202	$17,892	$450,548	$2,852,622	$231,145
JORDAN	1,879	$27,387,372	$27,655,940	$14,718	$2,949,407	$20,078,339	$1,496,662
NEW MARKET	139	$2,143,848	$2,159,455	$15,536	$236,488	$1,552,770	$120,394
PRIOR LAKE	6,283	$124,432,236	$125,800,493	$20,022	$15,537,390	$83,723,177	$7,264,630
SAVAGE	2,532	$48,436,694	$48,970,249	$19,341	$6,417,597	$33,096,348	$2,800,257
SHAKOPEE	6,690	$109,928,376	$110,860,010	$16,571	$12,881,947	$79,204,451	$6,347,246
CITY TOTAL	19,381	$338,242,619	$341,354,650	$17,613	$40,714,342	$236,241,636	$19,384,425
COUNTY-SHERBURNE							
BECKER	449	$6,756,082	$6,723,391	$14,974	$689,740	$4,881,750	$375,028
BIG LAKE	1,688	$27,181,134	$27,109,132	$16,060	$2,949,015	$19,371,580	$1,532,806
CLEAR LAKE	339	$5,215,409	$5,178,859	$15,277	$543,398	$3,646,915	$282,190
ELK RIVER	4,592	$76,113,157	$76,726,979	$16,709	$8,563,109	$53,817,309	$4,319,577
ZIMMERMAN	873	$13,924,865	$13,843,586	$15,857	$1,467,546	$9,675,902	$744,218
CITY TOTAL	7,941	$129,190,647	$129,581,947	$16,318	$14,212,808	$91,393,456	$7,253,818
COUNTY-SIBLEY							
ARLINGTON	1,143	$13,627,484	$13,512,150	$11,822	$1,373,343	$9,814,243	$649,853
GAYLORD	1,190	$14,817,515	$14,843,046	$12,473	$1,535,744	$10,933,828	$736,784
GIBBON	481	$5,733,294	$5,685,886	$11,821	$591,404	$4,186,058	$278,601
GREEN ISLE	208	$2,385,949	$2,374,657	$11,417	$228,291	$1,739,698	$116,164
HENDERSON	457	$5,399,371	$5,366,295	$11,742	$523,736	$4,039,914	$269,227
NEW AUBURN	141	$1,583,117	$1,580,885	$11,212	$141,262	$1,220,639	$75,620
WINTHROP	813	$8,979,946	$8,821,898	$10,851	$919,452	$6,498,480	$394,434
CITY TOTAL	4,433	$52,526,676	$52,184,817	$11,772	$5,313,232	$38,432,860	$2,520,684

1984 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-STEARNS							
ALBANY	900	$11,040,409	$10,989,721	$12,211	$1,106,346	$8,003,355	$532,186
AVON	657	$8,857,705	$8,788,533	$13,377	$824,929	$6,193,649	$423,878
BELGRADE	397	$4,545,952	$4,433,504	$11,168	$478,166	$3,254,070	$205,369
BROOTEN	275	$2,942,952	$2,924,959	$10,636	$279,206	$2,225,503	$140,444
COLD SPRING	1,484	$21,291,592	$21,480,931	$14,475	$2,346,090	$15,444,712	$1,144,428
ELROSA	106	$1,136,537	$1,144,900	$10,801	$98,270	$843,728	$52,360
FREEPORT	308	$3,473,529	$3,426,408	$11,125	$307,839	$2,488,901	$146,940
GREENWALD	140	$1,516,119	$1,508,581	$10,776	$151,732	$1,048,825	$66,546
HOLDINGFORD	365	$4,461,841	$4,434,183	$12,148	$433,636	$3,318,427	$221,681
KIMBALL	355	$4,561,525	$4,489,379	$12,646	$521,482	$3,249,810	$230,506
LAKE HENRY	18	$136,710	$136,374	$7,576	$6,973	$96,991	$2,107
MEIRE GROVE	46	$354,968	$353,635	$7,688	$25,207	$265,320	$9,305
MELROSE	1,381	$17,072,728	$17,116,116	$12,394	$1,726,642	$12,507,271	$843,269
NEW MUNICH	132	$1,508,720	$1,468,742	$11,127	$134,562	$1,072,294	$64,639
PAYNESVILLE	1,366	$16,557,838	$16,534,462	$12,104	$1,648,288	$11,914,815	$805,953
PLEASANT LAKE	11	$154,845	$159,239	$14,476	$16,022	$117,546	$9,162
RICHMOND	642	$8,090,862	$7,983,785	$12,436	$798,218	$5,877,426	$395,860
ROCKVILLE	281	$3,650,313	$3,616,069	$12,869	$360,304	$2,653,571	$180,758
ROSCOE	60	$778,766	$763,310	$12,722	$78,883	$566,377	$39,543
SARTELL	1,876	$29,924,882	$29,865,855	$15,920	$3,379,760	$21,200,862	$1,664,468
SAUK CENTRE	2,184	$26,334,181	$25,976,916	$11,894	$2,631,593	$19,017,081	$1,251,113
SPRING HILL	20	$192,246	$185,565	$9,278	$19,433	$134,116	$6,095
ST ANTHONY	36	$517,603	$519,550	$14,432	$53,875	$387,680	$28,112
ST CLOUD	23,663	$350,720,930	$348,170,321	$14,714	$41,101,212	$247,683,339	$18,949,113
ST JOSEPH	1,267	$16,950,380	$17,001,076	$13,418	$1,650,549	$12,360,945	$878,370
ST MARTIN	101	$1,093,733	$1,074,608	$10,640	$79,420	$771,757	$43,172
ST ROSA	18	$156,933	$159,259	$8,848	$8,581	$116,017	$5,652
ST STEPHEN	224	$2,749,194	$2,720,522	$12,145	$244,549	$2,001,804	$131,262
WAITE PARK	2,124	$27,296,270	$26,762,393	$12,600	$2,711,908	$20,060,885	$1,364,057
CITY TOTAL	40,437	$568,070,263	$564,188,836	$13,952	$63,223,695	$404,877,077	$29,836,346
COUNTY-STEELE							
BLOOMING PRAIRIE	1,050	$13,602,665	$13,585,202	$12,938	$1,403,142	$9,956,440	$694,241
ELLENDALE	339	$3,968,893	$3,901,139	$11,508	$429,215	$2,865,104	$189,878
MEDFORD	536	$6,749,987	$6,757,121	$12,607	$655,671	$4,979,211	$334,356
OWATONNA	11,289	$164,931,052	$164,940,919	$14,611	$18,937,509	$118,754,653	$8,855,349

1984 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
CITY TOTAL	13,214	$189,252,597	$189,184,381	$14,317	$21,425,537	$136,555,408	$10,073,825
COUNTY-STEVENS							
ALBERTA	69	$889,116	$868,337	$12,585	$105,487	$657,150	$47,987
CHOKIO	277	$3,869,303	$3,752,903	$13,548	$617,439	$2,607,802	$191,460
DONNELLY	144	$1,560,527	$1,512,197	$10,501	$134,631	$1,138,232	$70,620
HANCOCK	403	$4,926,312	$4,790,459	$11,887	$512,955	$3,498,495	$226,654
MORRIS	2,591	$34,989,967	$34,952,319	$13,490	$3,907,928	$25,378,752	$1,844,685
CITY TOTAL	3,484	$46,235,225	$45,876,215	$13,168	$5,278,440	$33,280,431	$2,381,406
COUNTY-SWIFT							
APPLETON	915	$10,744,598	$10,452,009	$11,423	$1,236,366	$7,513,078	$494,932
BENSON	1,922	$22,460,811	$22,104,152	$11,501	$2,217,169	$16,223,797	$1,047,174
CLONTARF	84	$1,125,189	$1,111,525	$13,232	$167,868	$816,537	$63,336
DANVERS	65	$828,259	$812,257	$12,496	$88,673	$612,470	$42,421
DEGRAFF	90	$1,240,735	$1,234,587	$13,718	$184,512	$894,017	$68,391
HOLLOWAY	69	$769,882	$762,378	$11,049	$77,533	$567,306	$35,363
KERKHOVEN	397	$4,416,377	$4,375,506	$11,021	$434,765	$3,213,108	$199,806
MURDOCK	174	$1,936,512	$1,885,666	$10,837	$189,376	$1,434,556	$91,214
CITY TOTAL	3,716	$43,522,363	$42,738,087	$11,501	$4,595,962	$31,274,869	$2,042,637
COUNTY-TODD							
BERTHA	224	$2,433,611	$2,378,033	$10,616	$212,363	$1,714,973	$99,453
BROWERVILLE	420	$4,992,429	$4,925,671	$11,728	$454,751	$3,636,311	$233,921
BURTRUM	74	$879,652	$817,893	$11,053	$133,145	$574,609	$40,019
CLARISSA	272	$3,064,011	$3,019,561	$11,101	$254,742	$2,078,878	$124,563
EAGLE BEND	293	$2,800,945	$2,753,042	$9,396	$222,030	$2,024,622	$103,032
GREY EAGLE	170	$1,639,242	$1,571,338	$9,243	$124,451	$1,144,632	$58,099
HEWITT	84	$778,478	$768,051	$9,143	$57,227	$587,952	$29,332
LONG PRAIRIE	1,478	$20,336,310	$20,199,494	$13,667	$2,224,913	$14,610,844	$1,055,886
STAPLES	1,368	$17,327,347	$17,037,375	$12,454	$1,691,746	$12,415,647	$862,720
WEST UNION	28	$323,521	$309,762	$11,063	$26,613	$225,771	$12,815
CITY TOTAL	4,411	$54,575,546	$53,780,220	$12,192	$5,401,981	$39,014,239	$2,619,84

1984 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-TRAVERSE							
BROWNS VALLEY	406	$3,995,554	$3,887,493	$9,575	$376,684	$2,955,053	$172,660
DUMONT	84	$960,967	$951,863	$11,332	$107,616	$718,532	$44,147
TINTAH	43	$587,123	$573,161	$13,329	$61,433	$433,701	$31,859
WHEATON	1,114	$14,495,990	$14,175,933	$12,725	$1,635,078	$10,312,386	$724,650
CITY TOTAL	1,647	$20,039,634	$19,588,450	$11,893	$2,180,811	$14,419,672	$973,317
COUNTY-WABASHA							
ELGIN	430	$5,762,628	$5,778,868	$13,439	$588,518	$4,185,421	$295,449
HAMMOND	76	$930,873	$933,259	$12,280	$96,757	$702,106	$47,563
KELLOGG	282	$3,138,856	$3,131,074	$11,103	$306,205	$2,366,498	$145,215
LAKE CITY	2,730	$34,882,837	$34,025,602	$12,464	$3,665,398	$24,740,935	$1,702,584
MAZEPPA	404	$5,158,762	$5,145,656	$12,737	$538,486	$3,825,635	$265,739
MILLVILLE	120	$1,367,521	$1,333,569	$11,113	$133,845	$978,522	$61,339
PLAINVIEW	1,434	$18,856,658	$18,881,763	$13,167	$1,957,639	$13,600,538	$952,031
WABASHA	1,351	$17,545,873	$16,989,647	$12,576	$1,759,776	$12,402,410	$854,059
ZUMBRO FALLS	223	$2,914,118	$2,914,953	$13,072	$307,538	$2,110,817	$147,597
CITY TOTAL	7,050	$90,558,126	$89,134,391	$12,643	$9,354,162	$64,912,882	$4,471,575
COUNTY-WADENA							
ALDRICH	26	$300,102	$308,685	$11,873	$31,745	$233,889	$15,944
MENAHGA	371	$3,653,550	$3,446,961	$9,291	$285,569	$2,619,710	$139,750
NIMROD	24	$190,662	$188,181	$7,841	$13,528	$145,972	$6,817
SEBEKA	329	$3,516,918	$3,381,654	$10,279	$324,402	$2,575,288	$155,352
VERNDALE	244	$2,298,799	$2,214,959	$9,078	$192,087	$1,668,291	$89,785
WADENA	2,377	$29,726,438	$29,259,666	$12,309	$3,185,215	$21,191,040	$1,472,287
CITY TOTAL	3,371	$39,686,469	$38,800,106	$11,510	$4,032,546	$28,434,190	$1,879,935
COUNTY-WASECA							
JANESVILLE	1,083	$12,986,443	$12,921,635	$11,931	$1,260,458	$9,445,540	$626,175
NEW RICHLAND	658	$8,015,032	$7,924,130	$12,043	$781,535	$5,776,998	$378,194
WALDORF	118	$1,417,302	$1,393,383	$11,808	$160,503	$1,040,357	$70,673
WASECA	4,920	$72,226,233	$71,772,732	$14,588	$8,525,555	$52,020,625	$3,923,811

1984 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
CITY TOTAL	6,779	$94,645,010	$94,011,880	$13,868	$10,728,051	$68,283,520	$4,998,854
COUNTY-WASHINGTON							
AFTON	1,349	$31,927,638	$31,930,299	$23,670	$4,875,830	$21,082,345	$2,042,763
BAYPORT	1,172	$35,840,031	$34,977,795	$29,845	$8,103,163	$21,542,383	$2,385,559
BIRCHWOOD	301	$7,554,016	$7,692,915	$25,558	$1,098,700	$5,080,677	$503,355
COTTAGE GROVE	10,132	$193,957,348	$196,659,169	$19,410	$22,417,935	$137,798,245	$11,614,723
DELLWOOD	325	$15,831,277	$15,751,083	$48,465	$3,896,329	$8,960,108	$1,116,087
FOREST LAKE	3,877	$66,624,073	$66,362,465	$17,117	$7,837,620	$45,751,687	$3,740,387
HUGO	1,827	$31,838,060	$32,228,561	$17,640	$3,684,248	$22,649,772	$1,867,774
LAKE ST CROIX BEACH	172	$3,049,017	$3,071,494	$17,858	$355,063	$2,231,595	$184,415
LAKE ELMO	2,987	$59,214,864	$59,674,311	$19,978	$7,778,891	$40,831,307	$3,662,279
LAKELAND	1,383	$27,508,370	$27,560,105	$19,928	$3,516,947	$18,852,098	$1,637,639
LANDFALL	148	$2,165,998	$2,165,496	$14,632	$235,085	$1,640,920	$119,084
LAKELAND SHORES	35	$910,185	$908,773	$25,965	$139,111	$539,269	$49,386
MAHTOMEDI	2,141	$42,323,698	$42,318,457	$19,766	$5,412,005	$28,466,426	$2,488,886
MARINE ON ST CROIX	522	$11,033,327	$11,057,244	$21,182	$1,701,479	$7,353,757	$695,978
NEWPORT	1,852	$30,583,921	$30,696,398	$16,575	$3,426,186	$21,971,895	$1,760,731
OAKDALE	5,956	$105,370,643	$106,422,979	$17,868	$12,278,614	$75,682,299	$6,220,813
OAK PARK HEIGHTS	658	$11,286,151	$11,210,533	$17,037	$1,365,705	$8,031,482	$665,909
PINE SPRINGS	123	$3,295,309	$3,350,657	$27,241	$507,713	$2,059,197	$208,681
STILLWATER	9,921	$186,046,038	$186,479,448	$18,796	$24,040,322	$128,758,256	$11,119,619
ST MARYS POINT	87	$1,493,732	$1,488,975	$17,115	$180,298	$1,074,805	$88,932
ST PAUL PARK	3,611	$58,762,181	$58,634,166	$16,238	$6,669,202	$42,431,800	$3,373,705
WILLERNIE	293	$4,418,074	$4,392,278	$14,991	$461,907	$3,167,336	$241,902
WOODBURY	6,980	$160,448,968	$162,935,108	$23,343	$21,371,341	$108,455,137	$9,832,867
CITY TOTAL	55,852	$1,091,482,919	$1,097,968,709	$19,659	$141,353,694	$754,412,796	$65,621,473
COUNTY-WATONWAN							
BUTTERFIELD	350	$4,207,973	$4,144,909	$11,843	$486,224	$3,075,241	$206,698
DARFUR	68	$721,779	$721,852	$10,615	$69,559	$537,189	$32,417
LASALLE	57	$693,615	$675,071	$11,843	$76,840	$496,978	$32,303
LEWISVILLE	146	$1,524,181	$1,498,320	$10,262	$147,210	$1,118,845	$68,651
MADELIA	1,292	$14,989,385	$14,737,334	$11,407	$1,366,144	$10,769,769	$660,074
ODIN	80	$1,072,930	$1,073,843	$13,423	$129,615	$786,307	$58,075
ORMSBY	92	$1,233,443	$1,195,754	$12,997	$130,366	$851,746	$61,240
ST JAMES	2,528	$30,784,397	$30,385,942	$12,020	$3,037,564	$22,280,683	$1,488,566

1984 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
CITY TOTAL	4,613	$55,227,703	$54,433,025	$11,800	$5,443,522	$39,916,758	$2,608,025
COUNTY-WILKIN							
BRECKENRIDGE	2,101	$28,417,864	$27,879,809	$13,270	$3,117,475	$20,323,132	$1,430,391
CAMPBELL	130	$1,637,120	$1,662,320	$12,787	$153,096	$1,231,086	$88,375
DORAN	62	$675,801	$672,802	$10,852	$75,269	$517,811	$32,296
FOXHOME	89	$1,147,031	$1,158,453	$13,016	$121,404	$873,177	$62,474
KENT	62	$731,902	$723,889	$11,676	$64,782	$554,701	$36,954
NASHUA	32	$458,313	$457,107	$14,285	$55,555	$346,079	$26,320
ROTHSAY	260	$3,198,949	$3,117,270	$11,990	$339,623	$2,331,678	$157,007
TENNEY	7	$69,761	$68,990	$9,856	$4,565	$48,461	$2,175
WOLVERTON	110	$1,407,204	$1,385,928	$12,599	$149,720	$1,025,400	$67,251
CITY TOTAL	2,853	$37,743,945	$37,126,568	$13,013	$4,081,489	$27,251,525	$1,903,243
COUNTY-WINONA							
ALTURA	237	$2,910,893	$2,918,884	$12,316	$304,051	$2,158,009	$143,236
DAKOTA	174	$2,284,308	$2,251,982	$12,942	$231,662	$1,726,318	$120,486
ELBA	54	$608,614	$608,315	$11,265	$59,234	$440,331	$28,277
GOODVIEW	630	$9,058,550	$9,012,244	$14,305	$1,072,407	$6,615,012	$500,100
LEWISTON	680	$8,651,164	$8,479,773	$12,470	$847,848	$6,157,431	$411,663
MINNESOTA CITY	456	$5,869,164	$5,857,821	$12,846	$578,582	$4,363,202	$294,567
MINNEISKA	84	$1,171,349	$1,092,325	$13,004	$133,603	$781,091	$55,464
ROLLINGSTONE	321	$3,946,282	$3,955,257	$12,322	$367,094	$2,913,173	$184,231
ST CHARLES	1,392	$18,010,069	$17,945,915	$12,892	$1,965,484	$13,142,030	$903,004
STOCKTON	215	$2,489,888	$2,510,660	$11,677	$221,141	$1,893,840	$118,387
UTICA	113	$1,372,635	$1,381,170	$12,223	$148,795	$1,015,406	$67,714
WINONA	13,732	$191,801,591	$187,943,380	$13,687	$21,764,410	$136,602,606	$9,996,330
CITY TOTAL	18,088	$248,174,507	$243,957,726	$13,487	$27,694,311	$177,808,449	$12,823,459
COUNTY-WRIGHT							
ALBERTVILLE	421	$6,722,042	$6,747,828	$16,028	$697,408	$4,724,363	$357,258
ANNANDALE	1,199	$16,843,404	$16,521,583	$13,779	$1,869,958	$11,656,104	$836,357
BUFFALO	3,444	$54,112,873	$53,683,378	$15,588	$5,867,123	$37,462,174	$2,852,966
CLEARWATER	295	$3,892,100	$3,874,215	$13,133	$359,296	$2,829,135	$201,245
COKATO	1,201	$15,966,566	$15,772,904	$13,133	$1,601,052	$11,321,729	$802,279
DELANO	1,754	$27,461,174	$27,511,907	$15,685	$3,310,717	$19,327,764	$1,492,414

1984 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MGI	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
HANOVER	259	$3,660,272	$3,709,367	$14,322	$364,036	$2,627,889	$188,301
HOWARD LAKE	800	$10,722,737	$10,608,117	$13,260	$1,157,090	$7,654,805	$551,674
MAPLE LAKE	906	$13,042,360	$12,767,756	$14,092	$1,494,012	$9,119,262	$678,212
MONTICELLO	2,345	$37,307,432	$37,227,275	$15,875	$4,175,020	$26,388,820	$2,067,690
MONTROSE	535	$7,177,941	$7,182,384	$13,425	$704,403	$5,375,012	$373,314
ROCKFORD	1,069	$15,730,686	$15,833,571	$14,812	$1,713,192	$11,605,919	$870,931
SOUTH HAVEN	181	$2,408,717	$2,334,317	$12,897	$263,624	$1,665,537	$118,379
ST MICHAEL	1,194	$19,039,098	$19,238,940	$16,113	$2,057,434	$13,630,423	$1,066,380
WAVERLY	346	$5,158,179	$5,137,926	$14,849	$644,489	$3,696,658	$286,723
CITY TOTAL	15,949	$239,245,581	$238,151,468	$14,932	$26,338,854	$169,085,594	$12,744,123
COUNTY-YELLOW MEDICINE							
CANBY	1,024	$12,319,707	$12,085,910	$11,803	$1,318,646	$8,738,193	$567,172
CLARKFIELD	567	$7,061,840	$6,854,861	$12,090	$757,802	$4,886,465	$335,710
ECHO	167	$1,907,790	$1,857,756	$11,124	$186,682	$1,417,078	$88,997
GRANITE FALLS	1,843	$24,399,833	$24,292,533	$13,181	$2,648,530	$17,675,385	$1,254,559
HANLEY FALLS	136	$1,354,464	$1,356,252	$9,972	$134,200	$1,000,180	$57,667
HAZEL RUN	41	$298,355	$306,480	$7,475	$24,679	$232,519	$12,330
PORTER	101	$1,000,467	$986,943	$9,772	$70,263	$745,395	$41,449
ST LEO	67	$685,230	$684,492	$10,216	$64,517	$507,029	$29,216
WOOD LAKE	226	$2,338,270	$2,320,528	$10,268	$216,861	$1,757,629	$100,606
CITY TOTAL	4,172	$51,365,956	$50,745,755	$12,163	$5,422,180	$36,959,873	$2,487,706
TOTAL	1,839,170	$31,482,556,357	$31,283,514,057	$17,009	$3,988,432,967	$21,769,785,640	$1,780,211,145

Form M-1

1984 MINNESOTA Income Tax Return

Before you begin, read "Use of Information" in the instructions.

Use your label. If no label, print or type

Your first name and initial	Last name(s)	Your social security number
Spouse's first name and initial		Spouse's social security number
Present home address (number and street, apartment number or rural route)		
City, town or post office — State — Zip code		
County	Occupation number from page 28 of the instructions: You / Spouse	
Check box and fill in name of Minnesota city or township where you lived in 1984: ☐ City ☐ Township		
Fill in your former name, address or marital status if different from your 1983 return. Date of change:		

State Elections Campaign Fund

Check a box for you and a box for your spouse. Dependents 18 and older not filing their own forms may also contribute by checking a box and signing below. This will not increase your tax or reduce your refund.

	You	Spouse	Dependents
Democratic-Farmer-Labor	1 ☐	5 ☐	9 ☐
Independent-Republican	2 ☐	6 ☐	10 ☐
General State Campaign Fund	3 ☐	7 ☐	11 ☐
No Contribution	4 ☐	8 ☐	12 ☐

Check any box that applies: 13 ☐ You are married 14 ☐ Your spouse is filing a separate return

Staple a copy of your W-2 form(s) here. Place your check here. Please do not staple check.

Income

		A Wife Only	B Husband, Joint Return or Single Person
1	Federal adjusted gross income from line 32 of federal Form 1040, line 14 of Form 1040A or line 3 of Form 1040EZ (read instructions, page 5) . . . 1	.	.
2	Fill in federal deduction for a married couple when both work (from line 30 of federal Form 1040 or line 12 of Form 1040A) . . . 2	.	.
3	IRA, SEP and Keogh contributions not allowed by Minnesota (read instructions, page 5) . . . 3	.	.
4	School district and government (except federal) employee's retirement contributions (read instructions, page 7) . . . 4	.	.
5	Other additions (read instructions, page 7) . . . 5	.	.
6	Total (add lines 1 through 5) . . . 6	.	.
7	Subtractions (read instructions, page 7) . . . 7	.	.
8	Minnesota gross income (subtract line 7 from line 6) . . . 8	.	.

Deductions

9	Federal income tax deduction **(attach Schedule M-1B)** . . . 9	.	.
10	Minnesota adjusted gross income (subtract line 9 from line 8) . . . 10	.	.
11	Deduction method (check box) and amount ☐ standard deduction (read instructions, page 12) ☐ itemized deductions (from part 2 of Schedule M-1B) . . . 11	.	.
12	Minnesota taxable income (subtract line 11 from line 10) . . . 12	.	.

Tax from Tables

13	Tax from table on pages 26 and 27 of the instructions . . . 13	.	.
14	Total (add the amounts in columns A and B, line 13). Also fill in this amount on line 15 on the back of this form . . . 14		.

Turn to the back of this form to reduce your tax by subtracting credits and tax already withheld or paid

15 Fill in the amount from line 14 on the front of this form . . . . . 15 _____.

Credits Before Tax

16 Credit for you - Check first box and any other that applies: ☐ You ☐ Age 65 or over ☐ Blind ☐ Deaf ☐ Quadriplegic — Number of boxes checked for you _____

17 Credit for spouse - Check first box and any other that applies: ☐ Spouse ☐ Age 65 or over ☐ Blind ☐ Deaf ☐ Quadriplegic — Number of boxes checked for spouse _____

18 Credit for dependents - Write the names and ages of your dependents here: _____ — Number of dependents _____

19 Additional credit for blind, deaf or quadriplegic dependents - Fill in number of dependents in each box that applies: ☐ Blind ☐ Deaf ☐ Quadriplegic — Number of additional credits for dependents _____

20 Total number of credits (add lines 16 through 19) . . . . . 20 _____

21 Fill in the amount of credit from the table on page 15 of the instructions or multiply the number of credits on line 20 by $70 . . . . 21 _____.

22 Homemaker credit . . . . . 22 _____.

23 Credit for income tax paid to other states (attach Schedule M-1CR) . . . 23 _____.

24 Political contribution credit . . . . . 24 _____.

25 Low income credit . . . . . 25 _____.

26 Residential energy credit (attach Schedule REC) . . . . . 26 _____.

27 Equity investment credit (attach Schedule SB) . . . . . 27 _____.

28 Total credits before tax (add lines 21 through 27). . . . . 28 _____.

Tax

29 1984 income tax (subtract line 28 from line 15. If 28 is greater than 15, write "none") . . . . . 29 _____.

Check ☐ if nonresident for any part of 1984 (read instructions, page 20)

30 If you wish to give to the Nongame Wildlife Fund, fill in the amount ($1 or more) here. This will reduce your refund or increase the amount you owe . . . . . 30 _____.

31 Total (add lines 29 and 30) . . . . . 31 _____.

Credits After Tax

32 Minnesota income tax withheld in 1984 (from your W-2 forms) . . . . 32 _____.

33 Total payments on 1984 estimated tax. . . . . 33 _____.

34 Minnesota child and dependent care credit (read instructions, page 21). . 34 _____.

35 Gasoline and special fuel tax credit (attach Schedule GTC) . . . . . 35 _____.

36 Total credits after tax (add lines 32 through 35) . . . . . 36 _____.

Refund or Amount You Owe

37 If line 36 is greater than line 31, subtract 31 from 36 and fill in the amount of your **Refund** . . . . 37 _____.

38 If you pay estimated tax, fill in the amount of refund from line 37 you want credited to 1985 Estimated Tax, if any . . . . . 38 _____.

39 If line 31 is greater than line 36, subtract 36 from 31 and fill in the **Amount You Owe** . . . . . 39 _____.
(Make your check or money order out to: Commissioner of Revenue. Put your social security number on your check)

Check ☐ if Schedule M-429I is attached (read instructions, page 23) . . . . . _____.

Taxpayer — I declare under the penalties of criminal liability for willfully making a false return, that this return is true, correct and complete to the best of my knowledge and belief. I confess judgment to the State of Minnesota for the amount of the tax shown due, to the extent not timely paid. **Preparer** — This return is true, correct and complete to the best of my knowledge and belief.

Sign Here Your signature _____ Spouse's signature (if joint or combined return) _____ Date _____ ( ) Daytime telephone no. _____

Signature of preparer if not taxpayer _____ Minn. I.D. or soc. sec. no. _____ Date _____ ( ) Daytime telephone no. _____

Mail to: Minn. Individual Income Tax St. Paul, Minn. 55145

RV-00001-11

Schedule M-1B

Minnesota Deductions — attach this schedule to Form M-1

1984

Last name	Social security number

Part 1 Federal Income Tax Deduction

1 Federal income tax (from line 50 of federal Form 1040 or line 23 of Form 1040A or line 9 of Form 1040EZ). If you filled in line 47, 52, 53 or 55 of federal Form 1040, read instructions . . . . 1 _____.

2 Federal adjusted gross income (from line 32 of federal Form 1040 or line 14 of Form 1040A or line 3 of Form 1040EZ) . . . . . 2 _____.

		A Wife Only	B Husband, Joint Return or Single Person
3	Fill in the amount(s) from line 1 of your Form M-1 in the same column(s) listed on Form M-1.	3 _____.	_____.
4	Fill in **only** the pension, military, social security, railroad retirement, U.S. bond interest and unemployment income included on line 7 of Form M-1. . .	4 _____.	_____.
5	Fill in federal deduction for a married couple when both work from line 2 of Form M-1 in the same column listed on Form M-1.	5 _____.	_____.
6	Subtract the amount on line 5 from the amount on line 4 (if line 5 is more than line 4, fill in "none")	6 _____.	_____.
7	Subtract the amount(s) on line 6 from the amount(s) on line 3	7 _____.	_____.
8	Divide the amount on line 7 in each column by the amount on line 2 (you can round this number to two decimal places)	8 _____	_____
9	Multiply the amount on line 1 by the number(s) on line 8	9 _____.	_____.
10	Fill in the amount from line 8 or 9 of your **1983** Schedule M-1B in the same column listed on your 1983 Schedule M-1B	10 _____.	_____.
11	1984 federal tax deduction (add the amount(s) on lines 9 and 10). Fill in on line 9 of your Form M-1 if you did not pay self-employment tax . . .	11 _____.	_____.

Fill in these lines only if you paid self-employment tax in 1984

12	Fill in 1984 self-employment tax (from line 51 of federal Form 1040)	12 _____.	_____.
13	Multiply the amount(s) on line 12 by 0.25 (25%)	13 _____.	_____.
14	Total 1984 federal tax deduction (add the amounts on lines 11 and 13). Also fill in this amount on line 9 of your Form M-1.	14 _____.	_____.

Part 2 Minnesota Itemized Deductions — attach a copy of federal Schedule A

15 Total itemized deductions from line 24 of federal Schedule A (if you did not itemize deductions on your federal return, read instructions, page 13) . . . . . 15 _____.

16 State income taxes from line 6 of federal Schedule A (read instructions, page 13) . . . . . 16 _____.

17 Excess charitable contributions (read instructions, page 13) . . . . . 17 _____.

18 Add lines 16 and 17 . . . . . 18 _____.

19 Subtract line 18 from line 15 . . . . . 19 _____.

20 Tuition, transportation and nonreligious textbooks for dependents (read instructions, page 13) . . . . . 20 _____.

21 Deductions for Minnesota estate taxes and adoption expenses not allowed on your federal return (read instructions, page 14) . . . . . 21 _____.

22 Minnesota itemized deductions (add lines 19 through 21). Also fill in this amount on line 11 of your Form M-1 (if married filing a combined Form M-1, read instructions, page 12) . . . 22 _____.

Schedule M-1D

Computation of Federal Income

1984

If your federal adjusted gross income includes income, losses or adjustments other than wages shown on your W-2 forms, you must attach this schedule or a similar schedule to your return showing how your federal adjusted gross income was figured. You may attach a copy of the federal return and related schedules instead.

Fill in the following amounts from lines 7-32 of federal Form 1040 or lines 6-14 of Form 1040A.

		Federal Total	A Wife Only	B Husband Only
Income	1 Wages, salaries, tips, etc. 1			
	2 Interest income 2			
	3 Dividends less exclusion 3			
	4 Refunds of state and local income taxes 4			
	5 Alimony received 5			
	6 Business income or (loss) 6			
	7 Capital gain or (loss) 7			
	8 40% of capital gain distributions not reported on line 7 . . . 8			
	9 Supplemental gains or (losses) 9			
	10 Fully taxable pensions, IRA distributions and annuities not reported on line 11 10			
	11 Taxable amount of other pensions and annuities, including rollovers 11			
	12 Rents, royalties, partnerships, estates, trusts, etc. 12			
	13 Farm income or (loss) 13			
	14 Taxable amount of unemployment compensation 14			
	15 Taxable amount of social security benefits 15			
	16 Other income 16			
	17 **Total income** (add lines 1 through 16) 17			
Adjustments	18 Moving expense 18			
	19 Employee business expenses 19			
	20 IRA deduction 20			
	21 Payments to a Keogh (H.R. 10) retirement plan 21			
	22 Penalty on early withdrawal of savings 22			
	23 Alimony paid 23			
	24 Deduction for a married couple when both work 24			
	25 **Total adjustments** (add lines 18 through 24) 25			
	26 **Adjusted gross income** (subtract line 25 from line 17) . . . 26			
		This figure must be the same as line 32 of Form 1040 or line 14 of Form 1040A.	Fill in this amount on line 1, column A of your Minnesota return.	Fill in this amount on line 1, column B of your Minnesota return.

RV-00585-11

Minnesota Department of Revenue
Income Tax Division
St. Paul, Minn. 55145

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SAVE YOUR LABEL
Peel off this label and place it over the name and address area of the income tax return you file. Double check your social security number. If someone is preparing your return for you, make sure that person uses this label.

1984 Minnesota Income Tax Forms and Instructions

This booklet includes all the information most people need to complete their forms. A guide to explain the steps for preparing your return is included on the inside cover. There are also line-by-line instructions, an index to help you find specific information and a section on page 24 which answers some of the "Most Frequently Asked Questions."

New This Year

Changes to Form M-1. The 1984 Form M-1 has been redesigned. You now complete all of the front of the return before you go on to the back of the return (like the federal returns). There are also separate lines for the addition of retirement plan contributions and public retirement contributions.

Social security benefits. Minnesota does not tax social security benefits. If any of your benefits were taxed on your federal return, you may subtract that amount on line 7 of your Form M-1.

Surtax. The 10% surtax was repealed for 1984.

Nonresidents and part-year residents. The way in which nonresidents and part-year residents determine their Minnesota income tax has changed. They will complete Form M-1 as if they were Minnesota residents and then complete Schedule M-1NR, Schedule for Nonresidents and Part-year Residents, to apportion the tax from Form M-1.

New credits. The equity investment credit is new for 1984. This credit is to encourage investments in qualified small businesses. The low income alternative tax has been replaced by the low income credit.

A Quick Guide for Preparing Minnesota Form M-1

Step 1 Minnesota uses the federal adjusted gross income determined on your federal tax return as the starting point for figuring the income subject to Minnesota tax. Step 1, then, is **to complete your federal income tax return.** The adjusted gross income on line 32 of your 1984 Form 1040, line 14 of your 1984 Form 1040A or line 3 of your 1984 Form 1040EZ is the starting point for your Minnesota Form M-1.

Step 2 Because of the different tax rates used to determine federal tax for married people, most couples find it beneficial to file a joint federal return. Minnesota, however, uses only one set of tax rates. The rate of tax increases as the income increases. Therefore, when both spouses have income, it is generally to their advantage to file a combined Minnesota return. Step 2 is **to separate the adjusted gross income from a joint federal return between husband and wife.** You may find Schedule M-1D helpful for this step. *For example, if both spouses included wages on line 7 of their joint Form 1040 or line 6 of their joint Form 1040A, fill in the total wages in the column titled "Federal Total" and each spouse's wages in the appropriate column on line 1 of Schedule M-1D.* Dividends from stock or interest on savings which are jointly owned must be split equally between husband and wife. Other income items must be split based on which spouse earned the income. For more information, read the instructions for line 1.

Step 3 There are certain types of income you excluded and deductions you subtracted on the federal return that must be added for Minnesota. There are also certain types of income which are taxed on the federal return but are not taxed or only partially taxed by Minnesota that must be subtracted for Minnesota. These differences are called "modifications." Some modifications which must be added to federal income include: the deduction for a married couple when both work; certain IRA contributions; retirement contributions of certain public employees; non-Minnesota municipal bond interest; etc. Some modifications which must be subtracted from federal income include: state income tax refunds; the portion of social security, railroad retirement and unemployment compensation which you included on your federal return; pension exclusion; military pay exclusion; etc. Step 3 is **to determine if any of the required modifications apply to you.** If you must make any additions to income, fill in the amounts on lines 2-5 in the column of the spouse to whom the addition applies. *For example, if the deduction for a married couple when both work was subtracted from the wife's income on line 24 of Schedule M-1D, fill in the amount of that deduction on line 2, column A of Form M-1.* If you must make any subtractions from income, fill in the amount on line 7 in the column of the spouse to whom the subtraction applies. *For example, if a state tax refund was included in the husband's income on line 4 of Schedule M-1D, fill in the refund on line 7, column B of Form M-1.*

Step 4 Minnesota allows a deduction for federal income taxes. If you filed a joint federal return and both spouses had income, your federal tax liability from line 50 of your 1984 Form 1040 or line 23 of your Form 1040A must be split between you based on your income. Also, if you had certain types of income which were subject to federal tax but were subtracted on line 7 of your Form M-1, you may not be able to deduct all of your federal tax liability. Step 4 is **to determine how much of your federal taxes you can deduct.** This step is done by completing part 1 of Schedule M-1B.

Step 5 You may also reduce your income by the amount of certain expenses you had during 1984. You may either take a standard deduction (10% of your Minnesota adjusted gross income or $2,300, whichever is less) or itemize the deductions allowed by Minnesota. Step 5 is **to determine which of the two methods for taking a deduction will allow you the larger amount.** Both spouses must choose the same method for taking deductions. However, you do not have to choose the same method you used for your federal return.

Step 6 The income remaining after you subtract your deductions is your Minnesota taxable income. Step 6 is **to compute your Minnesota tax.** If your Minnesota taxable income is less than $40,000, use the table in the instruction booklet. If your Minnesota taxable income is $40,000 or more, use the worksheet at the bottom of the table to compute your tax.

Step 7 The amount of tax from the tax table may be reduced by certain credits to determine your tax liability. These "credits before tax" include: personal and dependent credits, homemaker credit, credit for income tax paid to other states, political contribution credit, low income credit, residential energy credit, equity investment credit, resource recovery credit and research and development credit. Step 7 is **to determine the amount of credits before tax you may claim.** If the total credits before tax is greater than the tax from the tax table, the difference cannot be refunded to you.

Step 8 The Minnesota Department of Natural Resources has various projects which are financed by donations made to the Nongame Wildlife Fund on Minnesota tax returns. Step 8 is **to decide if you wish to contribute to this fund.** If you contribute, it will reduce your refund or increase the amount you owe.

Step 9 Minnesota also has certain credits which you can apply against your tax liability. These "credits after tax" include: Minnesota income tax withheld by your employer, payments made on 1984 estimated tax, child and dependent care credit, gasoline and special fuel tax credit and enterprise zone credit. Step 9 is **to determine the amount of credits after tax you may claim.** If the total credits after tax is greater than your tax liability, you will receive a refund for the difference. If the total credits after tax is less than your tax liability, the difference is the amount of tax you still owe.

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Before You Begin . . .

. . . read the following general information about filing a Minnesota income tax return. There is also special information for nonresidents, part-year residents, and for people filing returns on behalf of deceased persons.

ARE YOU A MINNESOTA RESIDENT?

You are a "**resident**" if you had your permanent home in Minnesota. Your home is the place where you have your fixed and principal residence and where you intend to return when away from there. You can be a resident of only one state at any time, and once a residence is established, it continues until an actual change is shown.

If you are in the military service, you are a legal resident of the state which you show as your "home of record" on your service records. Your residence in that state continues until you formally change your service records. Federal law provides that military pay is taxed only by the person's legal state of residence, regardless of where he or she may be stationed.

You are a "**part-year resident**" if you changed your permanent home to or from Minnesota sometime during 1984.

You are a "**nonresident**" if you had your permanent home in a state other than Minnesota or another country for **all** of 1984.

DO YOU HAVE TO FILE A RETURN?

Yes, if you are single and your gross income is over:
$2,900;
$4,200 if you are 65 or over, or blind; or
$5,300 if you are 65 or over and blind.

Yes, if you are married and your combined gross income is over:
$4,200;
$5,300 if one of you is 65 or over, or blind;
$6,300 if you are both 65 or over, or both blind;
$6,300 if one of you is 65 or over and the other is blind;
$7,200 if you are both 65 or over and one is blind, or you are both blind and one is 65 or over; or
$8,000 if you are both 65 or over and blind.

Yes, if your income was less than the amounts listed above and:
you want a refund of tax withheld by your employer or paid by estimated tax, or
you are entitled to one of the other credits after tax explained on pages 21 and 22.

Your Gross Income

Add all income you received in 1984 in the form of money, property and services except:

social security or railroad retirement benefits;

unemployment compensation;

the amount of pension, retirement pay or severance pay you are allowed to subtract according to the instructions on page 7;

the amount of military pay you are allowed to subtract according to the instructions on page 8;

other kinds of income listed in the instructions for line 7 on pages 7 and 8; and

any other type of income which the law says cannot be taxed.

Do not subtract any expenses when you are determining your gross income.

Nonresidents and Part-year Residents

You must file a return if the amount of your federal adjusted gross income which is from Minnesota sources is more than the amount listed on page 1. To determine how much of your income is considered to be from Minnesota sources, fill out Schedule M-1NR, Schedule for Nonresidents and Part-year Residents.

Wisconsin, North Dakota and Michigan Residents

You do not have to file a Minnesota return, Form M-1, if the only Minnesota income you received was wages, salaries, tips, fees, commissions, bonuses or similar earnings. Instead, you must file Form M-115.

However, if your employer withheld Minnesota income tax from your wages, you must file Form M-1 to get that tax refunded to you. You must also fill out Form M-115 and attach it to your Form M-1. (If you had income other than wages, salaries or similar earnings, you must also fill out Schedule M-1NR and attach it to your Form M-1.)

If you want your employer to stop withholding Minnesota tax from the income you earn in Minnesota, get Form MW-6 from the Department of Revenue and file it with your employer.

If you received enough of the following types of income to meet the filing requirements listed on page 1, you must file a Minnesota return:

1) Rents and royalties received from land, buildings, machinery or other tangible property located in Minnesota.
2) Gains from the sale or other disposition of land, buildings, machinery or other tangible property located in Minnesota.
3) Gross income from a business or profession that is conducted partly or entirely in Minnesota.

1985 ESTIMATED TAX

You must file and pay estimated tax, Form M-14, in 1985 if you:

meet the filing requirements listed on page 1, and you

expect to receive income that will not have income tax withheld from it and you expect to pay Minnesota tax of $500 or more on this income.

Use the worksheet on the back of the Form M-14 instructions to figure the amount of your estimated payments.

Fill in each Form M-14, 1985 Individual Estimated Tax Payment Voucher, and send it along with your payment on or before the appropriate due date.

If you are a farmer, you may file and pay your estimated tax in full by January 15, 1986 or you may file your 1985 income tax return by March 3, 1986 and pay the full amount of your income tax at that time. You are considered a farmer if at least two-thirds of your gross income is earned from farming.

If you are a nonresident or part-year resident, you will figure your estimated tax using all of your income as if you were a Minnesota resident. The tax will then be apportioned based on the ratio of your federal adjusted gross income from Minnesota sources to total federal adjusted gross income. Use your 1984 Schedule M-1NR to estimate your income, credits and tax.

WHEN TO FILE YOUR 1984 RETURN

Your return is due April 15, 1985 for calendar year 1984. If your tax year is not the same as the calendar year, your return is due by the 15th day of the fourth month after the end of your tax year.

However, if you are a farmer and you did not file and pay estimated tax by January 15, 1985, file your 1984 return by March 1, 1985, to avoid any penalty for underpayment of estimated tax.

Do you need more time? If you get an extension for filing your federal return, you do not need to apply for a separate Minnesota extension. Just attach a copy of the federal extension to your return and file it by the federal extended due date. Do not send in the federal extension form by itself.

If you do not get a federal extension, you can apply for a Minnesota extension by filing Form M-522E. You must apply for the extension no later than the date your return is normally due.

If you get an extension of time to file your return and you owe a tax on that return, you will not be assessed a penalty if the tax is paid by the extended due date. However, you will have to pay 13 percent annual interest on the tax from the regular due date until you pay. To avoid the interest, you must pay the tax due by the regular due date. Any payment of this amount must be accompanied by a letter explaining the purpose of the payment.

Were you out of the country? If you are not in the United States on the due date of your return, you get an automatic two-month extension for filing your return. Just attach a letter to your return giving the dates you were out of the country. You are still responsible for paying your tax by the regular due date. If you do not, you will have to pay 13 percent annual interest on the tax you owe. Any payment sent in separate from the return or extension request must be accompanied by a letter of explanation.

Are you in the military? If you are on duty outside the United States on the due date of your return, you get an automatic two-month extension for filing your return. Just attach a letter to your return giving the dates you were out of the country. You are still responsible for paying your tax by the regular due date. If you do not, you will have to pay 13 percent annual interest on the tax you owe. Any payment sent in separate from the return or extension request must be accompanied by a letter of explanation.

If you are a member of the military who lives in the United States, you must file by April 15, 1985 unless you receive an extension for filing your federal (or Minnesota) return.

CERTIFIED COPIES

If you need a certified copy of your return, make an extra

copy of your return and write "Please certify this copy" in the upper right corner. Attach a letter requesting that the copy be certified and sent back to you. Mail it to the Department of Revenue with your original return.

IF A PERSON DIES BEFORE FILING

The personal representative of the deceased person's estate must file the return. If there is no personal representative, a person who receives or will receive property of the deceased person must file.

In the space at the top of the form, write the deceased person's name and the word "deceased" after the name.

The due date for filing is the same as if the deceased person had lived the entire year.

If a refund is due, fill out Form M-506 and attach it to the return.

A joint or combined return can be filed only if the deceased person and the surviving spouse have the same tax year. List the income received by the deceased person up to the time of death and the entire year's income of the surviving spouse.

A joint or combined return cannot be filed if the surviving spouse remarried before the end of the tax year.

If you are the surviving spouse and you are filing a joint or combined return, sign the return on behalf of the deceased person. Example: John Jones by Mary Jones, surviving spouse.

USE OF INFORMATION

All information on your return, by state law, is private. It cannot be given to others without your consent except to the Internal Revenue Service, other states which guarantee the same privacy, certain commissions, municipalities, state and county agencies and persons performing services on behalf of the Department of Revenue. Information about persons who owe a debt to a state or county agency may be given to that other agency. Information about parents who appear to have deserted their children may be given to the Commissioner of Public Welfare. Information about persons who received unemployment compensation may be given to the Commissioner of Economic Security. Information about persons who have been found by a court to be delinquent in making child support payments may be given to the court. Information about persons holding a license issued by the Minnesota Racing Commission or a horse owner may be given to the Minnesota Racing Commission. Information about persons applying for a liquor license may be given to a county or municipality. Information about persons participating in enterprise zones may be given to the Commissioner of Energy and Economic Development or a municipality receiving an enterprise zone designation.

Your name, address and social security number are required by law for identification. Your income, deductions, credits and marital and residency status are required by law to determine your correct tax or refund. If you fail to provide the information necessary to determine your tax, your form may not be accepted, the processing of your forms and issuance of any refund may be delayed, deductions and credits may be disallowed and you may be subject to civil and criminal penalties for failure to file a return.

The only information requested on your return not required by law is your occupation, telephone number, former name, address or marital status if changed, the county and city or township you live in and the telephone and identification numbers of your tax preparer, if any. Your occupation will be used to determine if certain deductions are allowable and to analyze income levels by occupation. Your telephone number will be used to contact you, if necessary. The county and city or township you live in will be used for research, evaluation of the tax structure and to determine distribution of the state elections campaign fund. The information about your preparer will be used to identify and contact him or her, if necessary. The information on your return may be compared with other information you may have furnished the Department of Revenue.

Use of Refund — If you (or your spouse if you are filing a joint or combined return) owe delinquent Minnesota taxes, your refund will be applied to the amount you owe. If you owe a debt to another state agency or a county agency, if you owe any felony criminal fines or if you owe delinquent child support payments according to a court order, any refund that the State of Minnesota may owe you on this return may be used to pay that debt. If your refund is larger than the amount you owe, you will receive a check for the difference.

How to Fill Out Your Form . . .

The top section of your Minnesota income tax form is for filling in personal information such as your name, address and occupation. The rest of the form, lines 1 through 39, is for filling in the information you need to determine your refund or tax. This part of the instructions explains how to fill in the top section of your form.

YOUR NAME, ADDRESS, SOCIAL SECURITY NUMBER

If you received this instruction booklet through the mail, you will find a preaddressed label on the cover. Peel it off and place it over the name and address area of your form (inside the bold box). **If any information on the label is wrong**, draw a line through it and print the correct information above it.

If you received a second label, use it when you file the property tax refund return, Form M-1PR, in the property tax refund instruction booklet.

If you did not receive a booklet with a preaddressed label on the cover, type or print your name, social security number and address in the proper spaces on your form.

> Please check to be sure the social security number on your form is correct.

If you are married, be sure your spouse's name and social security number are on your form, even if you are filing separate returns. If you and your spouse have different last names, list each spouse's last name in the "Last name(s)" box next to his or her first name.

Fill in the name of the Minnesota city or township where you lived at the end of 1984 and check the proper box. Also fill in the name of the county in which you lived. If you are a part-year resident who moved from Minnesota before the end of 1984, fill in the last Minnesota city or township and county where you lived.

YOUR OCCUPATION NUMBER

Turn to page 28 of this booklet. Find the job title that is the closest to your main occupation and write the number for that job in the box on your form.

If you are filing a combined return or a joint return, also write the number for your spouse's job.

HAVE YOU CHANGED YOUR NAME OR ADDRESS?

If you changed your name, address or marital status since you sent in your 1983 return, fill in the change(s) in the space provided on your return. Also fill in the date of change.

STATE ELECTIONS CAMPAIGN FUND

You can assign $2 to this fund from taxes that have already been collected by checking one of the boxes on your form. Assigning money will not change your tax or refund.

You can assign money on your income tax form or on your property tax refund form, but not on both.

If you are married, each of you may check one box.

If you have dependents age 18 or older who are not filing their own income tax or property tax refund returns this year, each of them may check one box. If two or more dependents wish to check the same box, put the number of dependents in the box instead of a check. Each dependent who checks a box on your form must sign in the space provided.

Each person can assign money to one party only.

The money in this fund goes to candidates who are running for the elective offices of the state government and for the state legislature.

To assign money to one of the following, check the appropriate box in the section of your form titled "State Elections Campaign Fund."

Democratic-Farmer-Labor Party
Independent-Republican Party
General State Campaign Fund

If you do not want to assign money to a party or the General State Campaign Fund, check the box marked "No Contribution."

YOUR FILING METHOD

Your filing method depends on whether you are married or single at the end of your tax year.

You are single if you are unmarried, divorced, widowed or legally separated at the end of your tax year. You are also considered single if you are married but do not live with your spouse (unless your spouse is only temporarily away from home).

Single Persons

If you are single, you must file your own return. Write or type your figures in column B of your form.

Married Persons

If you are married, check box number 13 above the income section of your form.

There are three methods married persons can use to file their returns. They can choose to file a combined return, a joint return or separate returns.

> If you both had income, you pay less Minnesota tax in most cases by filing combined or separate returns. You can file combined or separate Minnesota returns even if you filed a joint federal return.

Combined Return. If you file a combined return, both spouses use the same form. The wife lists her income in column A and the husband lists his income in column B. You each determine the tax on your own income. If you itemize deductions on your combined return, you can add the husband's deductions and the wife's deductions together and divide them between you any way you wish.

Joint Return. If you file a joint return, both spouses use the same form. However, you must add the husband's and wife's incomes together and list the total in column B. Determine your tax based on the total of both incomes.

Separate Returns. If you file separate returns, each spouse must complete and file a separate form. The wife must list only her income and deductions in column A of her form. The husband must list only his income and deductions in column B of his form. Each of you must check box number 14 above the income section of your form.

If you decide to itemize your deductions, in most cases you will pay less tax if you file a combined return instead of separate returns. Read the section titled "Deductions," starting on page 12 of this booklet. It explains how to divide the deductions between you so you pay the least amount of tax.

If you file a combined return or a joint return and you owe a tax, both of you are responsible for paying it. If one spouse fails to pay the tax, the other spouse must pay the tax in full. If you file separate returns, only the spouse who owes tax is responsible for paying it.

Figuring Your Refund or Tax

Lines 1 through 39 on your form are for figuring the amount of refund you will receive or the amount of tax you must pay. The following instructions tell you how to fill in these lines. There is a separate instruction for each line.

Rounding to Whole Dollars. To make your figuring easier, you can round off the amounts on your income tax form and schedules to the nearest dollar. You can drop any amount less than 50 cents, and increase any amount that is 50 cents or more to the next higher dollar. For example, if you have $4.34, you can reduce it to $4.00. If you have $92.89, you can increase it to $93.00.

LINE 1 FEDERAL ADJUSTED GROSS INCOME

Your Minnesota income tax return starts with an amount (federal adjusted gross income) from your federal return. This is the amount from

line 32 of federal Form 1040,
line 14 of federal Form 1040A, or
line 3 of federal Form 1040EZ.

If you had income other than wages or salary (lines 8-22 of Form 1040 or lines 7-9b of Form 1040A) or if you had any adjustments to income (lines 24-30 of Form 1040 or line 11a or line 12 of Form 1040A), fill out Schedule M-1D, Computation of Federal Income, to explain how you arrived at the amount you list on line 1 of Form M-1. (Schedule M-1D is on the back of Schedule M-1B, Minnesota Deductions.) Nonresidents and part-year residents should use Schedule M-1NR, Schedule for Nonresidents and Part-year Residents, instead of Schedule M-1D.

If you and your spouse file a joint federal return but you are filing a combined or separate Minnesota return, you **must** divide your federal adjusted gross income between you based on who earned the income or who qualified for the adjustment. Only joint income items such as interest from a joint bank account or stocks or bonds you hold jointly may be divided equally between spouses. Read the example below.

> You **cannot** divide your total joint federal adjusted gross income between you however you wish.

Fill in the amount from line 26, column A of Schedule M-1D on line 1, column A of Form M-1. Fill in the amount from line 26, column B of Schedule M-1D on line 1, column B of Form M-1. Attach Schedule M-1D to Form M-1.

Before you figure your Minnesota tax, you may have to add or subtract certain income or loss items (such as Individual Retirement Account (IRA) contributions and the federal deduction for a married couple when both work). Be sure to read the instructions for lines 2 through 7 on the following pages.

Example: Ann and Tom listed the following income and adjustments to income on their joint federal Form 1040:

Wages ($17,000 for Ann and $19,500 for Tom)	$36,500
Interest income (from a joint savings account)	300
Employee business expenses (connected with Tom's income)	800
IRA deduction (each made payments of $2,000 to their separate IRAs)	4,000
Deduction for a married couple when both work (based on Ann's wages)	1,500

Ann and Tom are filing a combined Minnesota return and use Schedule M-1D to divide their federal income between them. They fill in Schedule M-1D as follows:

Line 1 — $36,500 in "Federal Total" column; $17,000 in column A (wife only); and $19,500 in column B (husband only).
Line 2 — $300 in Federal Total column; $150 in column A; and $150 in column B.
Line 17 — $36,800 in Federal Total column; $17,150 in column A; and $19,650 in column B.
Line 19 — $800 in Federal Total column and column B.
Line 20 — $4,000 in Federal Total column; $2,000 in column A; and $2,000 in column B.
Line 24 — $1,500 in Federal Total column and column A.
Line 25 — $6,300 in Federal Total column; and $3,500 in column A; and $2,800 in column B.
Line 26 — $30,500 in Federal Total column; $13,650 in column A; and $16,850 in column B.

LINE 2 FEDERAL DEDUCTION FOR A MARRIED COUPLE WHEN BOTH WORK

If you are married and you filed a joint federal return, you must add back the amount you listed on line 30 of federal Form 1040 or line 12 of Form 1040A on line 2 of Form M-1.

If you are filing a combined or separate Minnesota return, fill in the full amount from your federal return in the column of the spouse whose income you used to determine the federal deduction for a married couple when both work.

If you are filing a joint Minnesota return, fill in the amount on line 2, column B.

LINE 3 RETIREMENT PLAN CONTRIBUTIONS

If you made payments to an Individual Retirement Account (IRA), Simplified Employee Pension (SEP), Keogh (self-employed) or other retirement plan, you may have to list on line 3 all or part of your contributions to the plan. The Minnesota limits for the contributions to these plans are different from the federal limits. To determine how much, if

any, of your contributions to list on line 3, read the section below which applies to the type of retirement plan you have. For more information, order Tax Bulletin 62, Individual Retirement Accounts.

Individual Retirement Account (IRA)

Whether you must list all, part or none of your contributions to an IRA depends on whether you were covered under a qualified or government retirement plan where you work. A qualified retirement plan is generally any retirement plan except a tax sheltered annuity or deferred compensation. Qualified plans include qualified pension, profit sharing, stock bonus, stock ownership, annuity, bond purchase, Simplified Employee Pension (SEP) or Keogh plans. A government plan is any plan established and maintained for its employees by the United States, any state or political subdivision or agency of the United States or any state.

You are considered covered by a plan even if you are not vested in the plan or if your employer made no contributions on your behalf.

Even though you were covered under an Employees' Stock Ownership Plan (ESOP), you may be allowed a portion of your IRA contributions on your Minnesota return. Read Tax Bulletin 62, Individual Retirement Accounts, before you fill in line 3.

If you are covered under a qualified or government plan where you work, you must list on line 3 the full amount you paid to an IRA. You must list the full amount paid even if you were covered under the qualified or government plan for only part of the year.

If you are not covered under a qualified or government plan where you work

and your wage or salary is less than $10,000, the Minnesota limit for payments to an IRA is 15% of your wage or salary. List on line 3 the amount by which your payments to an IRA exceed 15% of your wage or salary.

and your wage or salary is $10,000 or more, the Minnesota limit for payments to an IRA is $1,500. List on line 3 the amount by which your payments to an IRA exceed $1,500.

and your payments to an IRA are for you and your non-working spouse, the Minnesota limit for payments to an IRA is $1,750 or 15% of your wage or salary, whichever is less. List on line 3 the amount by which your payments to an IRA exceed the Minnesota limit for payments to an IRA. The amount you list must be in the column of the spouse who earned the wage or salary which qualifies for the IRA deduction.

Example: Joe had no qualified plan where he worked. He put $2,000 in an IRA in 1984 and deducted it on his federal return. His wages for 1984 were $15,000. Joe must list $500 on line 3 of Form M-1 (15% of $15,000 is more than $1,500, so Joe adds back the difference between $1,500 and $2,000).

Example: John had no qualified plan where he worked. He put $2,000 in an IRA which covered himself and Mary, his non-working spouse. John and Mary had $13,100 total federal adjusted gross income. John listed $50 interest on line 1, column A and $13,050 ($15,000 wages plus $50 interest less $2,000 IRA deduction) on line 1, column B. He must then list $250 (the difference between the $2,000 federal deduction and the Minnesota maximum of $1,750) on line 3, column B.

Simplified Employee Pension (SEP)

If you made payments to an SEP and your wage or salary is less than $10,000, the Minnesota limit for payments to an SEP is 15% of your wage or salary less any amount paid into the SEP by your employer. List on line 3 the difference between your payments and the Minnesota limit for payments to an SEP.

If you made payments to an SEP and your wage or salary is $10,000 or more, the Minnesota limit for payments to an SEP is $1,500 less any amount paid into the SEP by your employer. List on line 3 the difference between your payments and the Minnesota limit for payments to an SEP.

Use the worksheet below to determine if you must list on line 3 any of your contributions to an SEP.

1) Fill in the amount of your contributions to the SEP . . . . . _____
2) Fill in $1,500 or 15% of your 1984 wage or salary, whichever is less . . _____
3) Fill in the amount your employer contributed to your SEP . . . . . _____
4) Subtract line 3 from line 2. If line 3 is greater than line 2, fill in "none" . . . . _____
5) Subtract line 4 from line 1. This is the amount you must list on line 3 of Form M-1 . . . . . _____

Example: Sue's wages for 1984 were $12,000. She put $1,700 into an SEP and her employer also put in $850. The amount she is allowed as a deduction for Minnesota is $650 ($1,500 – $850). Sue must list $1,050 on line 3 (this is the difference between her payments to the SEP ($1,700) and the deduction allowed by Minnesota ($650)).

Keogh and Other Self-employed Retirement Plans

If you are covered by a Keogh plan, a retirement plan for shareholder-employees of an S corporation or an SEP plan for owner-employees and your earned income is $5,000 or less, the Minnesota limit on these payments is $750 or 100% of your earned income, whichever is less. You must list on line 3 the difference between your payments to the plan and the Minnesota limit.

If you are covered by one of these plans and your earned income is more than $5,000, the Minnesota limit for payments to these plans is $7,500 or 15% of your earned income, whichever is less. You must list on line 3 the difference between your payments to the plan and the Minnesota limit.

Example: John has $33,000 of self-employed income in 1984. He put $8,250 (25% of $33,000) which is the maximum for federal purposes in his Keogh Plan in 1984. The amount he is allowed as a deduction for Minnesota is $4,950 (15% of $33,000). John must list $3,300 ($8,250 – $4,950) on line 3 of Form M-1.

If you make payments to a Keogh or another self-employed retirement plan, you are considered covered by a qualified plan and you must list your payments to an IRA, if any, on line 3 of your Minnesota return.

Qualified Voluntary Employee Contributions

If you made voluntary payments to a pension plan, you must list on line 3 the amount allowed as a deduction on your federal return.

Pension Plan Payments Based on Alimony

If you made any payments to a retirement plan based on alimony, you must list on line 3 the amount allowed as a deduction on your federal return.

LINE 4 PUBLIC RETIREMENT CONTRIBUTIONS

If you are employed by the State of Minnesota or any political subdivision of the state (county, city, school district, etc.), you must list on line 4 the amount of your contributions to a public retirement system. The amount to be listed on line 4 should be shown on your Wage and Tax Statement, Form W-2. If it is not shown on your Form W-2, contact your employer to find out how much to list on line 4.

LINE 5 OTHER ADDITIONS

If you received income from any of the following sources or if you had any of the losses or expenses shown below, list them on line 5. In the space to the left of line 5, describe the item. If you need more room, attach a separate list of the items and amounts or fill out Schedule M-1M.

Depreciation. Minnesota has adopted full accelerated cost recovery system (ACRS) depreciation for assets purchased or placed into service during years beginning after December 31, 1982.

Assets which were placed in service after December 31, 1980 but during a year beginning before January 1, 1983 will still require an ACRS addition modification. The amount to list on line 5 is 40% of the federal ACRS amount for 15-year real property and 20% of the federal ACRS amount for all other property.

After an asset is fully depreciated for federal purposes, you may continue to write off the difference between federal basis and Minnesota basis (including the reduced basis due to federal investment credit) according to a schedule. If the asset is sold before it is fully depreciated, the difference between the Minnesota basis and the federal basis would be subtracted in the year of the sale. Tax-free exchanges, such as a trade for like-kind property, would allow the difference in basis to be written off as if the asset has been fully depreciated for federal purposes. For more information, order Tax Bulletin 73, Accelerated Cost Recovery System.

Municipal Bond Interest. If you received interest from bonds of another state or any governmental unit of another state or from a scholarship funding bond issued by an organization in another state and the interest is exempt from federal tax, list the amount of interest on line 5.

If you received interest from a mutual fund and the interest is from bonds of another state or any governmental unit of another state and the interest is exempt from federal tax, list this amount on line 5.

Farm Loss. If you had a loss from a farm, you must complete Schedule M-1F to find out if any part of the loss must be listed on line 5. Attach Schedule M-1F to your return.

Investment Credit Recapture. If you took a subtraction for the federal investment credit on your Minnesota return for a year before 1983 and you were later required to recompute the federal credit because you sold or disposed of the property earlier than the time specified, list the difference between the amount you first subtracted and the recomputed amount on line 5. For more information, see IRS Publication 572.

Substandard Housing and Minneapolis Rental Registration Expenses. Interest and depreciation expenses for rental buildings in St. Paul or Minneapolis which are considered substandard and rental buildings in Minneapolis which have not met registration requirements will not be allowed on your Minnesota return for the period of time that the rental building does not meet those requirements. List on line 5 the amount of expenses which are not allowed by Minnesota. In Minneapolis, the amount of expenses which are not allowed on a building which does not meet rental registration requirements is $200 per unit (up to $2,000 per building) or 1/12 of the interest and depreciation expenses for the year, whichever is more.

Capital Loss and Dividend Exclusion Limitations. If you are married and filed a joint federal return but are now filing a combined or separate Minnesota return, any capital loss or dividend exclusion reflected in federal adjusted gross income on line 1 of Form M-1 which exceeds the amount which would have been allowed if you had filed separate federal returns ($1,500 for capital loss or $100 for dividend exclusion) must be listed on line 5.

This is not a complete list of additions to your federal adjusted gross income. For a complete list, see Schedule M-1M.

LINE 6 TOTAL

Add the amounts on lines 1 through 5 and fill in the total on line 6 of your form.

LINE 7 SUBTRACTIONS

Your federal adjusted gross income may include certain kinds of income that you do not have to include in your Minnesota income.

If you had any of the following income or expenses, you can list them on line 7. In the space to the left of line 7, write a description of the item. If you need more room, attach a separate list of the items and amounts or fill out Schedule M-1M.

State Income Tax Refund. If you received a state income tax refund in 1984 and you included it in the amount you listed on line 1 of your Form M-1, you can list this amount on line 7.

Pension, Retirement Pay or Qualified Severance Pay. You may be able to list on line 7 all or part of your pension, retirement pay or qualified severance pay which was included on line 1 of Form M-1. "Qualified severance pay" is a payment for a contract settlement with a firm or plant that

went out of business.

If you are married and filing combined or separate returns, each of you should figure this subtraction separately. Fill in the worksheet below using only your pension, retirement pay and severance pay and the amount of federal adjusted gross income in your column on line 1.

1) Fill in the amount from your column on line 1 of Form M-1 . . . . . _____
2) Fill in the amount of your social security or railroad retirement benefits from line 21b of federal Form 1040 . . . . . _____
3) Subtract line 2 from line 1 . . . . . _____

If the amount on line 3 above is:

$17,000 or less, list on line 7 the amount of your pension, retirement pay and severance pay included on line 1 or $11,000, whichever is less.

between $17,000 and $28,000, follow these steps:

a) Subtract $17,000 from the amount on line 3 above.

b) Subtract the result from step a from $11,000.

c) Compare the result from step b with the amount of your pension, retirement pay and severance pay included on line 1. List the smaller amount on line 7.

$28,000 or more, you are not eligible for a pension, retirement pay and severance pay subtraction on line 7.

Interest on United States Bonds. If the amount on line 1 of your Form M-1 includes interest from United States bonds, securities, notes or other obligations issued by the United States government which is exempt from state tax, you can list the amount on line 7.

Military Pay. You can list your military pay or $3,000, whichever is less, on line 7.

If you received more than $3,000 in military pay and some of it was for services performed outside Minnesota, follow these steps to see how much military pay you can list on line 7.

1) Subtract $3,000 from your military pay.
2) Compare:

   the result of step 1,

   the actual amount you received for services performed outside of Minnesota, and

   $2,000.
3) Add the smallest amount from step 2 to the $3,000 exclusion and list the total on line 7 of Form M-1.

For more information, order Tax Bulletin 75, Tax Guide for Military Personnel.

Social Security and Railroad Retirement Benefits. If you listed an amount on line 21b of your federal Form 1040, you can list that amount on line 7.

Unemployment Compensation. If you listed an amount on line 20b of your federal Form 1040 or line 9b of Form 1040A, you can list that amount on line 7.

Public Pension Contribution Refund. If you are a school district or government (except federal) employee who received a **separate** refund in 1984 for contributions you paid to your public retirement plan in Minnesota during 1983, list on line 7 the amount of the refund you received.

Income from a Public Retirement Plan. If you are a school district or government (except federal) employee who retired or left public service in 1983 or 1984, you may be eligible to subtract all or part of the income you received in 1984 from the plan. Order Tax Bulletin 63, School District and Government (Except Federal) Employees, to determine how much you can subtract on line 7.

Federal Jobs Credit. If you were able to deduct only a portion of your wage or salary expense on federal Form 1040 because you claimed the federal Jobs Credit, you can list the remaining expenses on line 7.

Carryover Losses. If you are carrying forward a loss from an earlier year which is not reflected in your federal adjusted gross income, write to the Department of Revenue to find how to list that loss.

Income from IRA, SEP or Keogh. If you made contributions to an IRA, SEP or Keogh plan in 1982, 1983 or 1984 which were more than Minnesota allowed and you received income from the plan in 1984, you may be eligible to subtract all or part of that income. Order Tax Bulletin 62, Individual Retirement Accounts, to determine how much you can subtract on line 7.

This is not a complete list of subtractions from your federal adjusted gross income. For a complete list, see Schedule M-1M.

LINE 8 YOUR MINNESOTA GROSS INCOME

Subtract the amount on line 7 from the amount on line 6. Fill in the result on line 8. This is your Minnesota gross income.

LINE 9 FEDERAL INCOME TAX DEDUCTION

You may be able to deduct all or part of the federal income tax liability you figured on federal Form 1040, 1040A or 1040EZ. To determine how much is deductible, fill out Schedule M-1B, Part 1. Attach Schedule M-1B to your Minnesota return. If you do not attach it, processing of your return may be delayed.

Do not fill in the amount of federal income tax withheld as shown on your W-2 form(s). To figure the amount of federal tax you are allowed to deduct, follow the instructions for Part 1 of Schedule M-1B under your own filing status on the following pages.

▶ *If You Are Single* ◀

Line 1. Fill in the appropriate amount from your 1984 federal return (line 50 of Form 1040, line 23 of Form 1040A or line 9 of Form 1040EZ).

If you listed an amount on line 47, 52, 53 or 55 of Form 1040, add those amounts to the amount from line 50 and fill in the total on line 1.

If you paid federal income tax in 1984 for a year **before 1981**, add that amount to the amount on line 50 of Form 1040 or line 23 of Form 1040A or line 9 of Form 1040EZ and fill in the total on line 1.

Did you subtract an amount on line 7 of Form M-1 for any of the following types of income:

pension, retirement or severance pay?
military pay?
social security or railroad retirement benefits?
U.S. bond interest?
unemployment compensation?

If you did not subtract any of the types of income listed above, skip lines 2-8 of Schedule M-1B. Fill in the amount from line 1 of Schedule M-1B again on line 9 of Schedule M-1B.

If you did subtract any of the types of income listed above, fill in lines 2-9 of Schedule M-1B.

Lines 2 and 3. Fill in your federal adjusted gross income from line 32 of federal Form 1040 or line 14 of Form 1040A or line 3 of Form 1040EZ on both lines 2 and 3.

Line 4. Add **only** the amounts you listed on line 7 of Form M-1 for pension, retirement or severance pay, military pay, social security or railroad retirement benefits, U.S. bond interest and unemployment compensation. Fill in the total of these amounts on line 4 of Schedule M-1B.

Line 5. Fill in "none" on line 5.

Lines 6-9. Follow the instructions on Schedule M-1B to fill in lines 6-9.

If you made no payments of federal tax in 1981 or 1982 for a year **before 1981**, skip line 10 of Schedule M-1B. Fill in the amount from line 9 again on line 11 of Schedule M-1B.

If you made federal tax payments in 1981 or 1982 for a year **before 1981**, fill in line 10 of Schedule M-1B. You will need your **1983** Schedule M-1B to fill in line 10 of your 1984 Schedule M-1B. If you filed Short Form M-1A in 1983, you will need the worksheet on the bottom of page 5 of your **1983** M-1A instruction booklet to fill in line 10 of your 1984 Schedule M-1B.

If you received a federal tax refund in 1984 for a year **before 1981**, read Tax Bulletin 90, Your 1984 Federal Tax Deduction, before you fill in line 10 of Schedule M-1B.

If you filed an amended return or received an audit report or notice of correction from the Department of Revenue which changed the amount you listed on your 1983 Schedule M-1B or the worksheet in the Short Form instructions after you filed your 1983 return, be sure to list the corrected amount on line 10 of your 1984 Schedule M-1B.

Line 10. If you filed Schedule M-1B in 1983, follow the instructions on Schedule M-1B for line 10. If you filed Short Form M-1A in 1983, fill in the amount from line 7, 8 or 9 of the worksheet on the bottom of page 5 of your **1983** M-1A instruction booklet on line 10 of Schedule M-1B.

Line 11. Follow the instructions on Schedule M-1B to fill in line 11.

If you did not pay self-employment tax in 1984, fill in the amount from line 11 of Schedule M-1B on line 9 of Form M-1. **Attach Schedule M-1B to your Form M-1.** Keep a copy of Schedule M-1B for your records. You may need it next year when you fill out Schedule M-1B.

If you paid self-employment tax in 1984, fill in lines 12-14 of Schedule M-1B

Line 12. Fill in the amount from line 51 of your federal Form 1040.

If you paid self-employment tax in 1984 for a year **before 1981**, add that amount to the amount from line 51 of Form 1040 and fill in the total on line 12.

Lines 13 and 14. Follow the instructions on Schedule M-1B to fill in lines 13 and 14. **Attach Schedule M-1B to your Form M-1.**

▶ *If You Are Married* ◀

If you filed a joint 1984 federal return, complete Schedule M-1B, Part 1 by following the instructions for your filing status on the following pages. If you filed separate 1984 federal returns, order Tax Bulletin 90, Your 1984 Federal Tax Deduction, to complete Schedule M-1B, Part 1.

▶ *If You Are Filing a Combined Form M-1* ◀

Line 1. Fill in the appropriate amount from your joint 1984 federal return (line 50 of Form 1040 or line 23 of Form 1040A).

If you listed an amount on line 47, 52, 53 or 55 of federal Form 1040, add those amounts to the amount from line 50

and fill in the total on line 1.

If you paid federal income tax in 1984 for a year **before 1981**, add that amount to the amount on line 50 of Form 1040 or line 23 of Form 1040A and fill in the total on line 1.

Line 2. Fill in your joint federal adjusted gross income from line 32 of federal Form 1040 or line 14 of Form 1040A on line 2.

Line 3. Fill in the amounts from line 1 of your combined Form M-1 in columns A and B of Schedule M-1B.

Did you or your spouse subtract an amount on line 7 of Form M-1 for any of the following types of income:

pension, retirement or severance pay?
military pay?
social security or railroad retirement benefits?
U.S. bond interest?
unemployment compensation?

If neither you nor your spouse subtracted any of the types of income listed above, skip lines 4-6 of Schedule M-1B. Fill in the amount from line 3 of Schedule M-1B again on line 7 of Schedule M-1B.

If you or your spouse did subtract any of the types of income listed above, fill in lines 4-9 of Schedule M-1B.

Line 4. Add **only** the amounts you listed on line 7 of Form M-1 for pension, retirement or severance pay, military pay, social security or railroad retirement benefits, U.S. bond interest and unemployment compensation in your column. Do the same using the amounts in your spouse's column. Fill in the totals of these amounts on line 4 of Schedule M-1B in the same columns you listed them on Form M-1.

Line 5. Fill in the amount of the federal deduction for a married couple when both work from line 2 of Form M-1 in the same column you listed it on Form M-1.

Line 6. Subtract the amount on line 5 from the amount on line 4 in the same column. If the amount on line 5 is more than the amount on line 4, fill in "none."

Lines 7-9. Follow the instructions on Schedule M-1B to fill in lines 7-9, columns A and B.

If neither you nor your spouse made any payments of federal tax in 1981 or 1982 for a year **before 1981**, skip line 10 of Schedule M-1B. Fill in the amount from line 9 again on line 11 of Schedule M-1B.

If you or your spouse made federal tax payments in 1981 or 1982 for a year **before 1981**, fill in line 10 of Schedule M-1B. You will need your **1983** Schedule M-1B to fill in line 10 of your 1984 Schedule M-1B. If you or your spouse filed Short Form M-1A in 1983, you will need the worksheet on the bottom of page 5 of your **1983** M-1A instruction booklet to fill in line 10 of your 1984 Schedule M-1B.

If you or your spouse received a federal tax refund in 1984 for a year **before 1981**, read Tax Bulletin 90, Your 1984 Federal Tax Deduction, before you fill in line 10 of Schedule M-1B.

If you or your spouse filed an amended return or received an audit report or notice of correction from the Department of Revenue which changed the amounts you listed on your 1983 Schedule M-1B after you filed your 1983 return, be sure to list the corrected amount on line 10 of your 1984 Schedule M-1B.

Line 10. If you filed a combined 1983 Schedule M-1B, fill in the amount from line 8 or 9, column A of your 1983 Schedule M-1B on line 10, column A of your 1984 Schedule M-1B. Fill in the amount from line 8 or 9, column B of your 1983 Schedule M-1B on line 10, column B of your 1984 Schedule M-1B.

If you filed a joint 1983 Schedule M-1B, the amount of self-employment tax included in the amount on line 8 or 9, column B of your 1983 Schedule M-1B must be listed on line 10 of your 1984 Schedule M-1B in the column of the spouse who had the self-employment income. The rest of the amount listed on line 8 or 9, column B of your 1983 Schedule M-1B may be split between you in any way you wish and listed on line 10 of your 1984 Schedule M-1B.

If you filed separate 1983 Schedules M-1B, fill in the amount from line 8 or 9 of the wife's 1983 Schedule M-1B on line 10, column A of your 1984 Schedule M-1B. Fill in the amount from line 8 or 9 of the husband's 1983 Schedule M-1B on line 10, column B of your 1984 Schedule M-1B.

If you or your spouse filed Short Form M-1A in 1983, fill in the amount from line 7, 8 or 9 of the worksheet on the bottom of page 5 of your **1983** M-1A instruction booklet on line 10 of your 1984 Schedule M-1B in the column of the spouse who filed Short Form M-1A in 1983.

Line 11. Follow the instructions on Schedule M-1B to fill in line 11, columns A and B.

If neither you nor your spouse paid self-employment tax in 1984, fill in the amount from line 11, column A on line 9, column A of your Form M-1. Also fill in the amount from line 11, column B on line 9, column B of your Form M-1. **Attach Schedule M-1B to your Form M-1.** Keep a copy of Schedule M-1B for your records. You may need it next year when you fill out Schedule M-1B.

If you or your spouse paid self-employment tax in 1984, fill in lines 12-14 of Schedule M-1B.

Line 12. Fill in the amount from line 51 of your federal Form 1040 in the column of the spouse who earned the self-employment income.

If you or your spouse paid self-employment tax in 1984 for a

year **before 1981**, include that amount on line 12 in the column of the spouse who paid the self-employment tax.

Lines 13 and 14. Follow the instructions on Schedule M-1B to fill in lines 13 and 14. **Attach Schedule M-1B to your Form M-1.**

▶ *If You Are Filing a Joint Form M-1* ◀

Line 1. Fill in the appropriate amount from your joint 1984 federal return (line 50 of Form 1040 or line 23 of Form 1040A).

If you listed an amount on line 47, 52, 53 or 55 of Form 1040, add those amounts to the amount from line 50 and fill in the total on line 1.

If you or your spouse paid federal income tax in 1984 for a year **before 1981**, add that amount to the amount on line 50 of Form 1040 or line 23 of Form 1040A and fill in the total on line 1.

Did you subtract an amount on line 7 of Form M-1 for any of the following types of income:

pension, retirement or severance pay?
military pay?
social security or railroad retirement benefits?
U.S. bond interest?
unemployment compensation?

If you did not subtract any of the types of income listed above, skip lines 2-8 of Schedule M-1B. Fill in the amount from line 1 of Schedule M-1B again on line 9 of Schedule M-1B.

If you did subtract any of the types of income listed above, fill in lines 2-9 of Schedule M-1B.

Lines 2 and 3. Fill in your joint federal adjusted gross income from line 32 of federal Form 1040 or line 14 of Form 1040A on line 2 and line 3, column B.

Line 4. Add **only** the amounts you listed on line 7 of Form M-1 for pension, retirement or severance pay, military pay, social security or railroad retirement benefits, U.S. bond interest and unemployment compensation. Fill in the total of these amounts on line 4 of Schedule M-1B.

Lines 5-9. Follow the instructions on Schedule M-1B to fill in lines 5-9, column B.

If neither you nor your spouse made any payments of federal tax in 1981 or 1982 for a year **before 1981**, skip line 10 of Schedule M-1B. Fill in the amount from line 9 again on line 11 of Schedule M-1B.

If you or your spouse made federal tax payments in 1981 or 1982 for a year **before 1981**, fill in line 10 of Schedule M-1B. You will need your 1983 Schedule M-1B to fill in line 10 of your 1984 Schedule M-1B. If you or your spouse filed Short Form M-1A in 1983, you will need the worksheet on the bottom of page 5 of your **1983** M-1A instruction booklet to fill in line 10 of your 1984 Schedule M-1B.

If you or your spouse received a federal tax refund in 1984 for a year **before 1981**, read Tax Bulletin 90, Your 1984 Federal Tax Deduction, before you fill in line 10 of Schedule M-1B.

If you or your spouse filed an amended return or received an audit report or notice of correction from the Department of Revenue which changed the amounts you listed on your 1983 Schedule M-1B after you filed your 1983 return, be sure to list the corrected amount on line 10 of your 1984 Schedule M-1B.

Line 10. If you filed a combined or joint 1983 Schedule M-1B, add the amounts on lines 8 and 9, columns A and B of your 1983 Schedule M-1B. Fill in the total on line 10, column B of your 1984 Schedule M-1B.

If you filed separate 1983 Schedules M-1B, add the amounts on lines 8 and 9 of your 1983 Schedule M-1B and your spouse's 1983 Schedule M-1B. Fill in the total on line 10, column B of your 1984 Schedule M-1B.

If you or your spouse filed Short Form M-1A in 1983, fill in the amount from line 7, 8 or 9 of the worksheet on the bottom of page 5 of the **1983** M-1A instruction booklet on line 10, column B of your 1984 Schedule M-1B.

Line 11. Follow the instructions on Schedule M-1B to fill in line 11.

If neither you nor your spouse paid self-employment tax in 1984, fill in the amount from line 11, column B on line 9, column B of Form M-1. **Attach Schedule M-1B to your Form M-1.** Keep a copy of Schedule M-1B for your records. You may need it next year when you fill out Schedule M-1B.

If you or your spouse paid self-employment tax in 1984, fill in lines 12-14 of Schedule M-1B.

Line 12. Fill in the amount from line 51 of your federal Form 1040.

If you or your spouse paid self-employment tax in 1984 for a year **before 1981**, add that amount to the amount from line 51 of Form 1040 and fill in the total on line 12.

Lines 13 and 14. Follow the instructions on Schedule M-1B to fill in lines 13 and 14. **Attach Schedule M-1B to your Form M-1.**

▶ *If You Are Filing Separate Forms M-1* ◀

If you filed a joint 1984 federal return, follow the instructions under "If You Are Filing a Combined Form M-1" (page 9). Each of you should fill in the amount of your federal tax deduction from line 11 of Schedule M-1B on line 9 of your Form M-1. However, if you paid self-employment tax in 1984, fill in the amount from line 14 of Schedule M-1B on line 9 of your Form M-1. **Attach a copy of Schedule M-1B to your Form M-1 and a copy to your spouse's Form M-1.**

LINE 10 YOUR MINNESOTA ADJUSTED GROSS INCOME

Subtract the amount on line 9 from the amount on line 8. Fill in the result on line 10. This is your Minnesota adjusted gross income.

LINE 11 DEDUCTIONS

You are now allowed to reduce your Minnesota adjusted gross income by taking either a **standard deduction** or **itemized deductions.**

> You will pay less tax by choosing the method which gives you the higher amount of deductions to list on line 11.

If you choose to take the standard deduction, the amount you can deduct depends on the amount of your income. To determine your standard deduction, follow the directions in the section titled "Standard Deduction."

If you choose to itemize your deductions, you can deduct all or a part of certain expenses you paid or had withheld from your wages. To determine your itemized deductions, follow the directions in the section titled "Itemized Deductions." Your Minnesota itemized deductions will be the same as your federal itemized deductions with a few changes.

You can still itemize your deductions on your Minnesota return even if you have taken the standard deduction on your federal return.

If you are married, both spouses must use the same method of taking deductions. If one spouse itemizes deductions, the other spouse must also itemize deductions. If one spouse takes the standard deduction, the other must also take the standard deduction. This rule applies even if you file separate returns.

STANDARD DEDUCTION

If your Minnesota adjusted gross income on line 10 is less than $23,000, multiply the amount on line 10 by 0.10 (10%). Fill in the result on line 11.

If your Minnesota adjusted gross income is $23,000 or more, fill in $2,300 on line 11. (The maximum standard deduction is $2,300.)

If you are married and filing a combined return, you and your spouse should figure your standard deductions separately based on the amount you each listed on line 10. Fill in the wife's standard deduction (10% of line 10, column A or $2,300, whichever is less) on line 11, column A. Fill in the husband's standard deduction (10% of line 10, column B or $2,300, whichever is less) on line 11, column B.

> If you take the standard deduction, skip the next section of the instructions and turn to the section titled "Your Minnesota Taxable Income" on page 14.

ITEMIZED DEDUCTIONS

If you are married, in most cases your total tax will be less if you file a combined return instead of separate returns.

If you file a combined return, you may split the total amount of your itemized deductions between you any way you wish. If you divide the dollar amount of your deductions according to the suggestion below, each of your incomes will generally be taxed at the lowest possible rates.

1) First, use as much of the amount of deductions as is necessary to reduce the higher income so that it is the same as the lower income, or as close to the lower income as possible.

2) Then, if there is an amount left over, divide the remaining amount equally between both spouses so that the resulting incomes are as nearly equal as possible.

If one spouse takes all the itemized deductions, the other spouse must write "none" on line 11.

If you file separate returns, you must separate your expenses and list your own itemized deductions on your separate Form M-1. Those expenses paid by the wife from her funds must be deducted on her return. Those expenses paid by the husband from his funds must be deducted on his return.

If you and your spouse paid any joint or family expenses from joint funds, such as from a joint checking account, you can divide the joint expenses and list them on your separate returns in any way you wish.

Determining Minnesota Itemized Deductions

The amount of itemized deductions you can deduct on line 11 of your Form M-1 will be determined on Schedule M-1B, Part 2 (lines 15-22).

Since Minnesota itemized deductions begin with the amount from line 24 of federal Schedule A, you must attach a copy of that schedule if you itemize deductions on your Minnesota return.

If you did not itemize deductions on your federal return, you will have to fill out a federal Schedule A using the federal instructions to figure out what your federal itemized deductions would have been.

Your federal itemized deductions may include some items which you are not allowed to deduct on your Minnesota return. There may also be other items which are not allowed on your federal return that you are allowed to deduct on your Minnesota return.

To determine your Minnesota itemized deductions, fill in the amount from line 24 of federal Schedule A on line 15 of Schedule M-1B, Part 2. Then read the instructions below and fill in lines 16-22 of Schedule M-1B. Fill in the amount from line 22 of Schedule M-1B on line 11 of your Form M-1.

Because of a law change made in 1984, nonresidents and part-year residents should use the same instructions as Minnesota residents to determine their Minnesota itemized deductions.

Deductions Not Allowed

The following sections explain the federal deductions which are not allowed for Minnesota.

State Income Taxes

The amount of income taxes you paid to Minnesota or another state which you listed on line 6 of federal Schedule A is not allowed as a deduction on your Minnesota return. Fill in the amount from line 6 of federal Schedule A on line 16 of Schedule M-1B.

Contributions

If you listed an amount on line 18 of your federal Schedule A, you may not be able to deduct all of that amount on your Minnesota return. The amount allowed as a deduction for contributions on your Minnesota return can be no more than 30% of your Minnesota gross income (line 8 of Form M-1). If your contributions were made to veterans' or fraternal organizations only, you are allowed no more than 20% of your Minnesota gross income as your Minnesota deduction. No carryover of contributions from prior years is allowed.

To determine if you must add back part of the contributions you deducted on your federal return, fill in this worksheet:

1) Fill in the amount from line 18 of your federal Schedule A . . . . . _____
2) Fill in the amount from line 17 of your federal Schedule A . . . . . _____
3) Subtract line 2 from line 1 . . . . . _____
4) Fill in your Minnesota gross income from line 8 of Form M-1 . . . . _____
5) Multiply the amount on line 4 by 0.30 (30%) (or multiply by 0.20 (20%) if your contributions were made to veterans and fraternal organizations only) . . . . . _____
6) Subtract line 5 from line 3. If line 5 is more than line 3, fill in "none" . . . . . _____

If there is an amount on line 6 of the worksheet above, you must include that amount on line 17 of Schedule M-1B.

Other Subtractions from Federal Itemized Deductions

If you are a homeowner who received a Minnesota **property tax refund** in 1984, the amount you listed on line 7 of federal Schedule A for real estate taxes should have been the amount of real estate taxes paid on your home less the amount of the property tax refund. If you did not subtract your property tax refund from your real estate tax when you listed your federal deduction, you must do so now. Fill in the amount of the property tax refund you received in 1984 on line 17 and write "1983 property tax refund" to the left of line 17.

If you included an amount on line 13 of federal Schedule A for **investment interest expense** which was a carryover from a tax year beginning before January 1, 1981, fill in the amount of the interest expense on line 17 and write "Investment interest expense" to the left of line 17.

Additional Itemized Deductions Allowed

The following sections explain the deductions which Minnesota allows in addition to federal itemized deductions.

Tuition, Transportation and Nonreligious Textbooks for Dependents

If you are a Minnesota resident, you can deduct up to $500 of the expenses you paid for tuition, transportation and nonreligious textbooks for each dependent child you have in grades kindergarten through six, and up to $700 for each dependent child you have in grades seven through twelve who attends school in Minnesota, North Dakota, South Dakota, Wisconsin or Iowa.

If you are a part-year resident, you may deduct the expenses

you paid while a Minnesota resident up to the amounts listed in the previous paragraph.

If you have children attending a private or parochial school, you can include the amounts you spent for equipment and nonreligious instructional materials only if they are used for a subject commonly taught in the public schools.

Fill in the amount which you are allowed to deduct on line 20 of Schedule M-1B.

You can deduct:

Tuition the school charges for private tutoring or summer school classes.

Rental fees for musical instruments, but not the purchase price if you buy instead of rent.

Expenses for required supplies for courses such as shop, home economics and art.

Expenses for required clothing for physical education classes.

Expenses for driver's education if taken for course credit.

You cannot deduct:

Expenses for your child to attend such extracurricular activities as sports, music, drama or speech.

Expenses you paid for your children to attend nursery schools or pre-kindergarten classes, or to attend schools after they have graduated from high school.

Expenses for your children to attend schools operated for a profit. To determine if the school is operated for a profit, you can ask the school administration.

The cost of special uniforms for choir or for school.

The cost of driving your children to school yourself.

State Estate Taxes

If you included on your Minnesota return any income which was also subject to estate tax, you may list on line 21 of Schedule M-1B any state estate or inheritance tax which applies to that income.

Adoption Expenses

If you adopted a child in 1984 but were not allowed to deduct any of the adoption expenses on line 22 of federal Schedule A, you can deduct up to $1,250 for certain expenses you paid in connection with adopting the child on line 21 of Schedule M-1B.

You can deduct attorney fees, court costs, fees you paid to adoption agencies and fees paid to obtain documents required for the adoption. You can deduct these expenses only if the adoption is approved.

If you paid adoption expenses for a child during more than one year, you must deduct the adoption expenses in the year that you paid them. The total deduction for all years can be no more than $1,250 for each child you adopted.

You cannot deduct the cost of food, clothing, lodging or medical care you provided for the child as an adoption expense. However, you may be able to take a dependent credit for the child even before the adoption is final. You may include the cost of food, clothing, lodging and medical care you provided when determining if the child qualifies as your dependent. Read "Credit for Dependents" on page 15.

Do not list any adoption expenses which were already listed on your federal Schedule A.

LINE 12 YOUR MINNESOTA TAXABLE INCOME

Subtract your standard deduction or the total of your Minnesota itemized deductions on line 11 from the amount on line 10. Fill in the result on line 12. This is your Minnesota taxable income.

LINE 13 AMOUNT FROM TAX TABLE

Turn to the tax table on pages 26 and 27 of this booklet.

If the amount on line 12 of your form is less than $40,000, read down the columns in the table to find the bracket which includes your income from line 12. Fill in on line 13 the tax shown to the right of your income bracket.

If the amount on line 12 is $40,000 or more, use the worksheet at the bottom of page 27 to determine your tax. Fill in your tax on line 13.

Lump-sum distribution. If you received a lump-sum distribution from a qualified pension plan, retirement plan or profit sharing plan and you used the 10-year averaging method on federal Form 4972 to determine the federal tax due, you must complete Minnesota Schedule M-1LS.

If you were a **Minnesota resident** for all of 1984, fill in the tax from line 19 of Schedule M-1LS on line 13 of Form M-1. Write "Tax from Schedule M-1LS" to the left of line 13 on Form M-1. Attach Schedule M-1LS to your return.

If you were a **part-year resident**, you will have to fill in the tax from Schedule M-1LS on Schedule M-1NR. Follow the instructions on Schedule M-1LS. Fill in the tax from the table on pages 26 and 27 on line 13 of Form M-1.

If you were a **nonresident** for all of 1984, you do not have to fill out Schedule M-1LS. Fill in the tax from the table on pages 26 and 27 on line 13 of Form M-1.

LINES 14 AND 15 COMBINED TAX

If you are married and filing a combined return, add the tax amounts on line 13, columns A and B. Fill in the total on line 14 and also on line 15 on the back of your form. This is your combined tax.

Minimum Tax on Preference Items. If you had to list an alternative minimum tax for preference items on line 52 of your 1984 federal Form 1040, you must complete Minnesota Schedule M-1MT.

If you were a **Minnesota resident** for all of 1984, fill in the tax from line 17 of Schedule M-1MT on line 14 of Form M-1. Write "Tax from Schedule M-1MT" to the left of line 14 on Form M-1. Attach Schedule M-1MT to your return.

If you were a **nonresident or part-year resident**, you will have to fill in the tax from Schedule M-1MT on Schedule M-1NR. Follow the instructions on Schedule M-1MT. Fill in the total tax from line 13, columns A and B on line 14 of Form M-1.

CREDITS BEFORE TAX

To determine your 1984 income tax, you must subtract certain credits (credits before tax) from your tax on line 15. Credits before tax only reduce or eliminate your tax. If the total of your credits before tax is greater than your tax, you cannot get a refund of any amount left over.

There are nine credits before tax: the credit for you, your spouse and dependents; the homemaker credit; the credit for income tax paid to other states; the political contribution credit; the low income credit; the residential energy credit; the equity investment credit; the resource recovery credit; and the research and development credit.

To determine which credits before tax you are eligible to use, read the instructions for lines 16 through 27.

LINE 16 CREDIT FOR YOU

Check the first box and any other box on line 16 that applies to you. You can check the "Age 65 or over" box if you were 65 or over on or before December 31, 1984. On line 16, fill in the number of boxes you checked.

LINE 17 CREDIT FOR SPOUSE

If you are married, check the first box and any other box on line 17 that applies to your spouse. You can check the "Age 65 or over" box if your spouse was 65 or over on or before December 31, 1984. On line 17, fill in the number of boxes you checked.

If you file separate returns, the two of you may split the total credits for you and your spouse in any manner you wish. You cannot divide the other credits.

LINE 18 CREDIT FOR DEPENDENTS

You may be able to list dependents on your Minnesota return that you were not permitted to list on your federal return.

Here are the rules for determining whom you can list on your Minnesota return as your dependent:

A person does not have to be related to you to be your dependent.

A person is your dependent if you provide more than 50 percent of that person's support. Providing support means giving or paying for things like food, clothing, housing, medical care and education, or paying child support. To determine the value of housing you are providing for a person, figure what it would cost to rent similar housing. If you are paying the rent for someone, use that amount.

If you are providing support to a mentally ill, mentally retarded or physically handicapped person who is being cared for in a state institution in Minnesota, you do not have to include any amounts spent by the state for the care of that person in determining whether that person qualifies as your dependent.

> Even if a person is your dependent, that person may list on his or her own return any credits to which he or she is entitled.

Write the names and ages of your dependents on line 18. Fill in the total number of your dependents to the right of their names.

LINE 19 ADDITIONAL CREDIT FOR BLIND, DEAF OR QUADRIPLEGIC DEPENDENTS

If any of the dependents you listed on line 18 are blind, deaf or quadriplegic, you are entitled to additional credits. Put the number of dependents in each box that applies to them on line 19. For example: if you have one blind dependent, put "1" in the box marked "Blind." If you have a dependent who is blind and deaf, put "1" in the box marked "Blind" and "1" in the box marked "Deaf."

Add the number of additional credits for dependents and fill in the total on line 19.

LINES 20 AND 21 TOTAL CREDITS FOR YOU, YOUR SPOUSE AND DEPENDENTS

Add the numbers on lines 16-19. Fill in the total on line 20.

Use this table to determine how much to list on line 21.

If the number on line 20 is:	1	2	3	4	5	6	7	8
Fill in this amount on line 21:	$70	$140	$210	$280	$350	$420	$490	$560

If the number on line 20 is 9 or over, multiply that number by $70 and fill in the result on line 21.

LINE 22 HOMEMAKER CREDIT

If you had a child under the age of 15 at any time during 1984 and if the amount you listed on line 1 on the front of your form is $25,000 or less, you may be entitled to the $50 homemaker credit.

To be entitled to this credit, either you or your spouse must have been unemployed for the entire year in order to stay home and care for the child. If the parent who cared for the child was self-employed or worked for someone else while at home, you are not entitled to this credit.

If you are married, you must file a joint or combined return to apply for this credit. If you are filing a combined return, the total of the amounts on line 1 can be no more than $25,000.

If you are entitled to this credit, fill in $50 on line 22. No matter how many children you have, fill in $50.

LINE 23 CREDIT FOR INCOME TAX PAID TO OTHER STATES

If you were a Minnesota resident for all or part of 1984 and you paid income tax to another state or to a Canadian province, you may be entitled to a credit for the tax on your Form M-1. You are entitled to this credit only if both states taxed the same income.

You are not entitled to a credit for tax paid to the Canadian national government.

If you are entitled to this credit, figure your credit on Schedule M-1CR. Fill in the amount of your credit on line 23 of your return. Attach Schedule M-1CR and a copy of the return you filed with the other state or province to your return.

Minnesota Residents Working in Wisconsin, North Dakota or Michigan. If you are a Minnesota resident who earned wages in Wisconsin, North Dakota or Michigan, you can get a refund of the tax your employer withheld and paid to those states. To get your refund, you must file a return with the appropriate state.

Write to the Wisconsin Department of Revenue, P.O. Box 8903, Madison, Wisconsin 53708, or to the Office of the Tax Commissioner, State Capitol, Bismarck, North Dakota 58505 or to the Michigan Department of Treasury, Treasury Building, Lansing, Michigan 48922 for more information.

LINE 24 POLITICAL CONTRIBUTION CREDIT

You may be entitled to this credit if you made a cash contribution in 1984 to: a candidate for U.S. President or Vice President; a Minnesota candidate for U.S. Senate or House of Representatives; a candidate for Minnesota's governor, lieutenant governor, attorney general, secretary of state, treasurer, auditor or legislature; a candidate for election as a judge in Minnesota; or the Democratic-Farmer-Labor party or the Independent-Republican party.

You can take this credit only if the candidate (other than a candidate for a judicial or federal office) signed an agreement with the Minnesota Ethical Practices Board to limit campaign spending. If you do not know if the candidate signed this agreement, write the Department of Revenue.

This credit does not apply to contributions to: candidates for local public offices in Minnesota such as mayor, city council, county board, other city or county offices or school boards; political action committees; or any other political cause or caucus which is not a unit of the Democratic-Farmer-Labor party or the Independent-Republican party.

If you are single or if you are married and filing separate returns, you can use half of the amount of your contribution as your credit, up to $50. If your contribution was less than $100, fill in half of your contribution on line 24. If your contribution was $100 or more, fill in $50.

If you are married and filing a combined or joint return, add your contribution and your spouse's contribution. You can use half of the amount of your combined contribution as your credit, up to $100. If your combined contribution was less than $200, fill in half of your contribution on line 24. If your combined contribution was $200 or more, fill in $100.

LINE 25 LOW INCOME CREDIT

You are eligible to use the low income credit if:

- you are not someone else's dependent (read the rules for determining who is a dependent on page 15), and
- the amount on line 6 is less than $20,000 (if you are married and filing separate or combined returns, the total of both line 6 amounts must be less than $20,000).

> You are not eligible to use the low income credit if you are someone else's dependent, even if that person does not claim you as a dependent on his or her income tax return.

If you meet these eligibility requirements, fill in the worksheet on page 17 to determine the amount of low income credit you may claim. Fill in the amount of your low income credit on line 25 of your return.

If you are married and filing separate returns, use the total income and payments you and your spouse received when you fill in lines 4-9 of the worksheet. However, only one of you may use the low income credit on your return.

LINE 26 RESIDENTIAL ENERGY CREDIT

You may be entitled to this credit if you installed a passive or active solar or wind energy system, built an earth-

Low Income Credit Worksheet

1	Your tax from line 15 of your Form M-1 (if you are married and filing separate returns, include the tax from your spouse's return).	1	.
2	Add the amounts you listed on lines 21 through 24 of Form M-1 and fill in the total here	2	.
3	Subtract line 2 from line 1. If line 2 is greater than line 1, stop here. Your other credits are already enough to eliminate all of your tax	3	.

List your household income on lines 4 through 9. Your household income is not the same as the income you listed on line 1 of your income tax return. If you are married, you must include the income of both spouses.

4	Federal adjusted gross income from line 1 of your Form M-1 plus any amount you listed for farm loss on line 5 of your Form M-1	4	.
5	Social security and railroad retirement benefits not included in line 4 above (include amounts deducted for Medicare)	5	.
6	Welfare payments	6	.
7	Unemployment payments not included in line 4 above	7	.
8	Worker's compensation, veterans payments and all other pension and annuity payments not included in line 4 or 5 above	8	.
9	Nontaxable interest, federal deduction for a married couple when both work, dividend exclusion, capital gains deductions and any other nontaxable income not included in lines 4 through 8	9	.
10	Total household income (add lines 4 through 9)	10	.

If the amount on line 10 is $20,400 or more, stop here. You cannot claim the low income credit.

11	Total household members (you, your spouse and the number of dependents you listed on line 18 of your Form M-1)	11	
12	Tax after credits (from line 3 above)	12	.
13	Amount from low income credit tables on pages 18 and 19	13	.
14	Low income credit (subtract line 13 from line 12. If line 13 is more than line 12, fill in "none"). Also fill in this amount on line 25 of Form M-1	14	.

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sheltered home or bought biomass conversion equipment.

Renters and homeowners are entitled to this credit.

> This credit **is not the same** as the federal energy credit. It **does not** apply to such expenses as installing insulation or storm windows or doors.

To determine the amount of your credit, complete Schedule REC and fill in the amount of the credit on line 26. Attach Schedule REC to your return.

LINE 27 EQUITY INVESTMENT CREDIT

You may be entitled to this credit if you purchased stock in a Minnesota small business which has been certified as a qualified small business by the Commissioner of Energy and Economic Development.

If your net investment was more than $25,000 ($10,000 if the small business is located in an enterprise zone), you can claim a credit for 30% of your investment in excess of that amount up to a maximum credit of $75,000 ($100,000 if the business is located in an enterprise zone) or 75% of your tax liability, whichever is less.

To determine the amount of your credit, complete Schedule SB and fill in the amount of the credit on line 27. Attach Schedule SB to your return.

Pollution Control Credit Carryover

If you were entitled to a pollution control credit or feedlot pollution control credit on your 1982 Minnesota income tax

TABLE FOR LINE 13 OF THE LOW INCOME CREDIT WORKSHEET

If your Household Income on line 10 of your worksheet is		and the number on line 11 is					
		1	2	3	4	5	6 & over
		fill in this amount on line 13					
at least	but less than						
0	5,800	0	0	0	0	0	0
5,800	5,900	8	0	0	0	0	0
5,900	6,000	23	0	0	0	0	0
6,000	6,100	38	0	0	0	0	0
6,100	6,200	53	0	0	0	0	0
6,200	6,300	68	0	0	0	0	0
6,300	6,400	83	0	0	0	0	0
6,400	6,500	98	0	0	0	0	0
6,500	6,600	113	0	0	0	0	0
6,600	6,700	128	0	0	0	0	0
6,700	6,800	143	0	0	0	0	0
6,800	6,900	158	0	0	0	0	0
6,900	7,000	173	0	0	0	0	0
7,000	7,100	188	0	0	0	0	0
7,100	7,200	203	0	0	0	0	0
7,200	7,300	218	0	0	0	0	0
7,300	7,400	233	0	0	0	0	0
7,400	7,500	248	8	0	0	0	0
7,500	7,600	263	23	0	0	0	0
7,600	7,700	278	38	0	0	0	0
7,700	7,800	293	53	0	0	0	0
7,800	7,900	308	68	0	0	0	0
7,900	8,000	323	83	0	0	0	0
8,000	8,100	338	98	0	0	0	0
8,100	8,200	353	113	0	0	0	0
8,200	8,300	368	128	0	0	0	0
8,300	8,400	383	143	0	0	0	0
8,400	8,500	398	158	0	0	0	0
8,500	8,600	413	173	0	0	0	0
8,600	8,700	428	188	0	0	0	0
8,700	8,800	443	203	0	0	0	0
8,800	8,900	458	218	8	0	0	0
8,900	9,000	473	233	23	0	0	0
9,000	9,100	488	248	38	0	0	0
9,100	9,200	503	263	53	0	0	0
9,200	9,300	518	278	68	0	0	0
9,300	9,400	533	293	83	0	0	0
9,400	9,500	548	308	98	0	0	0
9,500	9,600	563	323	113	0	0	0
9,600	9,700	578	338	128	0	0	0
9,700	9,800	593	353	143	0	0	0
9,800	9,900	608	368	158	0	0	0
9,900	10,000	623	383	173	0	0	0
10,000	10,100	638	398	188	8	0	0
10,100	10,200	653	413	203	23	0	0
10,200	10,300	668	428	218	38	0	0
10,300	10,400	683	443	233	53	0	0
10,400	10,500	698	458	248	68	0	0
10,500	10,600	713	473	263	83	8	0
10,600	10,700	728	488	278	98	23	0
10,700	10,800	743	503	293	113	38	0
10,800	10,900	758	518	308	128	53	0
10,900	11,000	773	533	323	143	68	0
11,000	11,100	788	548	338	158	83	8
11,100	11,200	803	563	353	173	98	23
11,200	11,300	818	578	368	188	113	38
11,300	11,400	833	593	383	203	128	53
11,400	11,500	848	608	398	218	143	68
11,500	11,600	863	623	413	233	158	83
11,600	11,700	878	638	428	248	173	98
11,700	11,800	893	653	443	263	188	113
11,800	11,900	908	668	458	278	203	128
11,900	12,000	923	683	473	293	218	143
12,000	12,100	938	698	488	308	233	158
12,100	12,200	953	713	503	323	248	173
12,200	12,300	968	728	518	338	263	188
12,300	12,400	983	743	533	353	278	203
12,400	12,500	998	758	548	368	293	218
12,500	12,600	1,013	773	563	383	308	233
12,600	12,700	1,028	788	578	398	323	248
12,700	12,800	1,043	803	593	413	338	263
12,800	12,900	1,058	818	608	428	353	278
12,900	13,000	1,073	833	623	443	368	293
13,000	13,100	1,088	848	638	458	383	308

TABLE FOR LINE 13 OF THE LOW INCOME CREDIT WORKSHEET

If your Household Income on line 10 of your worksheet is		and the number on line 11 is					
		1	2	3	4	5	6 & over
		fill in this amount on line 13					
at least	but less than						
13,100	13,200	1,103	863	653	473	398	323
13,200	13,300	1,118	878	668	488	413	338
13,300	13,400	1,133	893	683	503	428	353
13,400	13,500	1,148	908	698	518	443	368
13,500	13,600	1,163	923	713	533	458	383
13,600	13,700	1,178	938	728	548	473	398
13,700	13,800	1,193	953	743	563	488	413
13,800	13,900	1,208	968	758	578	503	428
13,900	14,000	1,223	983	773	593	518	443
14,000	14,100	1,238	998	788	608	533	458
14,100	14,200	1,253	1,013	803	623	548	473
14,200	14,300	1,268	1,028	818	638	563	488
14,300	14,400	1,283	1,043	833	653	578	503
14,400	14,500	1,298	1,058	848	668	593	518
14,500	14,600	1,313	1,073	863	683	608	533
14,600	14,700	1,328	1,088	878	698	623	548
14,700	14,800	1,343	1,103	893	713	638	563
14,800	14,900	1,358	1,118	908	728	653	578
14,900	15,000	1,373	1,133	923	743	668	593
15,000	15,100	1,388	1,148	938	758	683	608
15,100	15,200	1,403	1,163	953	773	698	623
15,200	15,300	1,418	1,178	968	788	713	638
15,300	15,400	1,433	1,193	983	803	728	653
15,400	15,500	1,448	1,208	998	818	743	668
15,500	15,600	1,463	1,223	1,013	833	758	683
15,600	15,700	1,478	1,238	1,028	848	773	698
15,700	15,800	1,493	1,253	1,043	863	788	713
15,800	15,900	1,508	1,268	1,058	878	803	728
15,900	16,000	1,523	1,283	1,073	893	818	743
16,000	16,100	1,538	1,298	1,088	908	833	758
16,100	16,200	1,553	1,313	1,103	923	848	773
16,200	16,300	1,568	1,328	1,118	938	863	788
16,300	16,400	1,583	1,343	1,133	953	878	803
16,400	16,500	1,598	1,358	1,148	968	893	818
16,500	16,600	1,613	1,373	1,163	983	908	833
16,600	16,700	1,628	1,388	1,178	998	923	848
16,700	16,800	1,643	1,403	1,193	1,013	938	863

If your Household Income on line 10 of your worksheet is		and the number on line 11 is					
		1	2	3	4	5	6 & over
		fill in this amount on line 13					
at least	but less than						
16,800	16,900	1,658	1,418	1,208	1,028	953	878
16,900	17,000	1,673	1,433	1,223	1,043	968	893
17,000	17,100	1,688	1,448	1,238	1,058	983	908
17,100	17,200	1,703	1,463	1,253	1,073	998	923
17,200	17,300	1,718	1,478	1,268	1,088	1,013	938
17,300	17,400	1,733	1,493	1,283	1,103	1,028	953
17,400	17,500	1,748	1,508	1,298	1,118	1,043	968
17,500	17,600	1,763	1,523	1,313	1,133	1,058	983
17,600	17,700	1,778	1,538	1,328	1,148	1,073	998
17,700	17,800	1,793	1,553	1,343	1,163	1,088	1,013
17,800	17,900	1,808	1,568	1,358	1,178	1,103	1,028
17,900	18,000	1,823	1,583	1,373	1,193	1,118	1,043
18,000	18,100	1,838	1,598	1,388	1,208	1,133	1,058
18,100	18,200	1,853	1,613	1,403	1,223	1,148	1,073
18,200	18,300	1,868	1,628	1,418	1,238	1,163	1,088
18,300	18,400	1,883	1,643	1,433	1,253	1,178	1,103
18,400	18,500	1,898	1,658	1,448	1,268	1,193	1,118
18,500	18,600	1,913	1,673	1,463	1,283	1,208	1,133
18,600	18,700	1,928	1,688	1,478	1,298	1,223	1,148
18,700	18,800	1,943	1,703	1,493	1,313	1,238	1,163
18,800	18,900	1,958	1,718	1,508	1,328	1,253	1,178
18,900	19,000	1,973	1,733	1,523	1,343	1,268	1,193
19,000	19,100	1,988	1,748	1,538	1,358	1,283	1,208
19,100	19,200	2,003	1,763	1,553	1,373	1,298	1,223
19,200	19,300	2,018	1,778	1,568	1,388	1,313	1,238
19,300	19,400	2,033	1,793	1,583	1,403	1,328	1,253
19,400	19,500	2,048	1,808	1,598	1,418	1,343	1,268
19,500	19,600	2,063	1,823	1,613	1,433	1,358	1,283
19,600	19,700	2,078	1,838	1,628	1,448	1,373	1,298
19,700	19,800	2,093	1,853	1,643	1,463	1,388	1,313
19,800	19,900	2,108	1,868	1,658	1,478	1,403	1,328
19,900	20,000	2,123	1,883	1,673	1,493	1,418	1,343
20,000	20,100	2,138	1,898	1,688	1,508	1,433	1,358
20,100	20,200	2,153	1,913	1,703	1,523	1,448	1,373
20,200	20,300	2,168	1,928	1,718	1,538	1,463	1,388
20,300	20,400	2,183	1,943	1,733	1,553	1,478	1,403

return which was not used because it was greater than your 1982 income tax, you were allowed to carry the credit forward to 1983. If you could not use all of the credit on your 1983 return, you may claim it on your 1984 return. If you cannot use all of the credit on your 1984 return, you may carry the remaining amount to the next two years.

In the space to the left of line 28, write "Pollution Control Credit Carryover" and list the amount of the credit. Include the credit in your total on line 28. Attach a schedule showing how you figured your carryover of unused credit.

Resource Recovery Credit

If in 1984 you purchased equipment to process solid or hazardous waste at a resource recovery facility in Minnesota, you can claim a credit equal to 10 percent of the net cost of the equipment.

If you are entitled to this credit, in the space to the left of line 28, write "Resource Recovery Credit" and list the amount of the credit. Include the credit in your total on line 28. Attach a separate sheet showing your computation of the credit to your return. If you cannot use all of the credit in 1984, you can carry it forward to the next four years.

Research and Development Credit

You may be entitled to this credit if you paid or incurred research and experimental expenses in your trade or business and the research was conducted in Minnesota.

To determine the amount of your credit, complete Schedule RD. In the space to the left of line 28, write "Research and Development Credit" and list the amount of the credit. Include the credit in your total on line 28. Attach Schedule RD to your return.

LINE 28 CREDITS BEFORE TAX

Add lines 21 through 27 and fill in the total on line 28. This is your total credits before tax.

LINE 29 YOUR 1984 INCOME TAX

To determine the actual amount of tax on your 1984 income, compare the amounts on lines 15 and 28.

If the amount on line 28 is greater than the amount on line 15, the credits you already have are enough to eliminate your tax. Write "none" on line 29.

If the amount on line 15 is greater than the amount on line 28, subtract line 28 from line 15. Fill in the result on line 29. This is your 1984 income tax.

Nonresidents and part-year residents should fill in the tax from line 34 of Schedule M-1NR, Schedule for Nonresidents and Part-year Residents. Check the box below line 29 to indicate you were a nonresident for all or part of 1984. Attach Schedule M-1NR to your return.

LINE 30 MINNESOTA NONGAME WILDLIFE FUND

You can personally help preserve Minnesota's wildlife by donating to the Nongame Wildlife Fund. Your donation will: help restore threatened and endangered species such as bald eagles and peregrine falcons; conserve bluebirds, loons, trumpeter swans, and other nongame (not hunted) species; and make wildlife ecology and conservation materials available to Minnesota schools.

To contribute to this fund, fill in the amount you wish to contribute on line 30. Your contribution must be at least $1. Your contribution will reduce your refund or increase the amount you owe.

For more information, write to the "Nongame Wildlife Fund," Department of Natural Resources, Box 7, Centennial Office Building, 658 Cedar Street, St. Paul, Minnesota 55155.

Your donation will be deductible on next year's income tax return as a charitable contribution if you itemize your deductions.

LINE 31 TOTAL

Add the amounts on lines 29 and 30. Fill in the total on line 31.

CREDITS AFTER TAX

You can use certain credits (credits after tax) to reduce your tax or to get a refund. If the total of your credits after tax is greater than the total on line 31, the difference will be refunded to you.

There are five credits after tax: the credit for Minnesota income tax withheld in 1984; the credit for 1984 estimated tax payments; the Minnesota child and dependent care credit; the gasoline and special fuel tax credit; and the enterprise zone credit.

> **Reminder**: You cannot claim your property tax refund as a credit on your income tax return. All 1984 property tax refunds will be made as separate payments.

To determine which credits after tax you are eligible to use, read the instructions for lines 32 through 35.

LINE 32 MINNESOTA INCOME TAX WITHHELD IN 1984

List the Minnesota income tax withheld from your wages in 1984 on line 32.

If you are single, or if you are married and filing separate

returns, look at the 1984 Wage and Tax Statement, W-2 form, you received from your employer and find the amount of Minnesota income tax that was withheld from your wages. If you received more than one W-2 form for 1984, add the amount shown on each W-2 form. Fill in the total on line 32. Be sure to attach a copy of each of your W-2 forms to your return.

If you are married and filing separate returns, you may not include any of the income tax withheld from your spouse's wages on your return.

If you are married and filing a combined or joint return, add the amounts of Minnesota income tax that were withheld from the wages of both spouses. Fill in the total on line 32. Be sure to attach a copy of each of your W-2 forms to your return.

Do not include:

FICA (social security) tax withheld.

Payments of 1984 estimated tax.

Balance due on your 1983 return or any amended return.

Minnesota income tax withheld from anyone else's wages.

Federal income tax withheld from your wages.

Income tax withheld by any other state.

City income tax withheld from your wages.

Minnesota income tax withheld from your wages for a year before 1984.

Minnesota income tax paid during the Minnesota Tax Amnesty program in 1984.

Additional Minnesota income tax paid as a result of an audit.

LINE 33 PAYMENTS ON 1984 ESTIMATED TAX

You are entitled to a credit if you made Minnesota estimated tax payments for 1984. To determine the amount of your credit, add:

your payments of 1984 Minnesota estimated tax;

any 1983 overpayment which you had credited to your 1984 estimated tax (line 21 of your 1983 Form M-1); and

the amount you paid when you filed for an extension of time to file your 1984 return. (If you made this kind of payment, write "Extension Payment" to the left of the amount on line 33.)

Fill in the total 1984 Minnesota estimated tax you paid on line 33.

If you are married and you filed your 1984 Minnesota estimated tax vouchers jointly with your spouse but you are filing separate Minnesota income tax returns for 1984, you may divide the total of your joint payments any way you wish.

LINE 34 MINNESOTA CHILD AND DEPENDENT CARE CREDIT

You may be eligible for this credit if you paid someone to care for your child or a dependent who is under age 15, your disabled dependent or your disabled spouse so that you can work or look for work. To qualify for this credit, your income on line 1 of Form M-1 must be less than $24,000.

If you are married, you must file a joint or combined return to apply for this credit, and the combined income of both spouses must be less than $24,000.

To determine the amount of your credit, fill in this worksheet:

1) Fill in the amount of your federal child and dependent care credit from line 41 of federal Form 1040 or line 21a of Form 1040A . . . . . _____

2) Fill in the amount of your income from line 1 of Form M-1 (if you are married, add the incomes of both spouses) . . . . . _____

3) Fill in the maximum credit allowed for your income from the table at the top of page 22 . . . . . _____

4) Fill in the amount from line 1 or line 3, **whichever is less**. Also fill in this amount on line 34 of your Form M-1. . . . _____

Nonresidents and Part-year Residents. If the federal child and dependent care credit was determined using expenses paid to earn income which is not included in the "Minnesota Sources" columns of Schedule M-1NR, you cannot claim the entire amount of the credit from line 4 of the worksheet above. To determine how much of the credit you can claim, divide the amount of your earned income from Minnesota sources (earned income in column C or D of Schedule M-1NR) by your total earned income (earned income in column A or B of Schedule M-1NR). (If you are married and filing a combined return, use the earned income of both spouses.) The result is the percentage of the credit from line 4 of the worksheet above that you can claim on line 34 of your Form M-1.

LINE 35 GASOLINE AND SPECIAL FUEL TAX CREDIT

If you paid a Minnesota fuel tax in 1984 on gasoline, gasohol, L.P. gas or diesel fuel which was used on a farm or in any nonhighway vehicle or engine used off the highway in your other trade or business, you are entitled to this credit. You **cannot** claim this credit for tax paid on fuel used in boats, snowmobiles, airplanes or highway vehicles.

> The gasoline and special fuel tax credit is no longer available for fuel purchased for personal use in lawn and garden equipment, go carts or dirt bikes.

To determine the amount of your credit, complete Schedule

TABLE FOR LINE 3 OF CHILD AND DEPENDENT CARE CREDIT WORKSHEET

if line 2 of the worksheet is: at least	but less than	fill in this amount on line 3 if you have: one dependent	two or more dependents
$ -0-	$10,000	$720	$1,440
10,000	11,000	660	1,320
11,000	11,200	650	1,300
11,200	11,400	640	1,280
11,400	11,600	630	1,260
11,600	11,800	620	1,240
11,800	12,000	610	1,220
12,000	12,200	600	1,200
12,200	12,400	590	1,180
12,400	12,600	580	1,160
12,600	12,800	570	1,140
12,800	13,000	560	1,120
13,000	13,200	550	1,100
13,200	13,400	540	1,080
13,400	13,600	530	1,060
13,600	13,800	520	1,040
13,800	14,000	510	1,020
14,000	14,200	500	1,000
14,200	14,400	490	980
14,400	14,600	480	960
14,600	14,800	470	940
14,800	15,000	460	920
15,000	15,200	450	900
15,200	15,400	440	880
15,400	15,600	430	860
15,600	15,800	420	840
15,800	16,000	410	820
16,000	16,200	400	800
16,200	16,400	390	780
16,400	16,600	380	760
16,600	16,800	370	740
16,800	17,000	360	720
17,000	17,200	350	700
17,200	17,400	340	680
$17,400	$17,600	$330	$660
17,600	17,800	320	640
17,800	18,000	310	620
18,000	18,200	300	600
18,200	18,400	290	580
18,400	18,600	280	560
18,600	18,800	270	540
18,800	19,000	260	520
19,000	19,200	250	500
19,200	19,400	240	480
19,400	19,600	230	460
19,600	19,800	220	440
19,800	20,000	210	420
20,000	20,200	200	400
20,200	20,400	190	380
20,400	20,600	180	360
20,600	20,800	170	340
20,800	21,000	160	320
21,000	21,200	150	300
21,200	21,400	140	280
21,400	21,600	130	260
21,600	21,800	120	240
21,800	22,000	110	220
22,000	22,200	100	200
22,200	22,400	90	180
22,400	22,600	80	160
22,600	22,800	70	140
22,800	23,000	60	120
23,000	23,200	50	100
23,200	23,400	40	80
23,400	23,600	30	60
23,600	23,800	20	40
23,800	24,000	10	20
24,000 & over		-0-	-0-

GTC. Fill in the amount of your credit on line 35. Attach Schedule GTC to your return.

Beginning with fuel purchased in 1985, the gasoline and special fuel tax credit will not be allowed on Minnesota income tax returns. If you pay state tax on gasoline and/or special fuels which you use for a qualifying purpose, you may claim a refund of that amount from the Revenue Department's Petroleum Division.

Enterprise Zone Credit

If you own a business which is located in an area of Minnesota which has been designated as an enterprise zone, you may be eligible for an enterprise zone credit for certain expenses paid to begin or expand the business. The amount of enterprise zone credit you can claim must be determined by a representative of the city in which your business is located and approved by the Department of Energy and Economic Development and the Department of Revenue.

If you have received approval to claim this credit, in the space to the left of line 36 write "Enterprise Zone Credit" and list the amount of the credit from line 9 of your approved Schedule EPC. Include the credit in your total on line 36. Attach Copy 1 of Schedule EPC to your return.

LINE 36 CREDITS AFTER TAX

Add lines 32 through 35 and fill in the total on line 36. This is your total credits after tax.

LINE 37 YOUR 1984 REFUND

If the amount on line 36 is greater than the amount on line 31, subtract line 31 from line 36. Fill in the result on line 37. This is your 1984 refund. (If the amount on line 37 is less than $1, you will not receive a refund.)

If the amount on line 31 is greater than the amount on line 36, you are not entitled to a refund for 1984. Skip lines 37 and 38 and read the instructions for line 39 below.

When will I get my refund? The earlier you send in your return, the sooner you will get your refund. You can also prevent delays by double checking for:

Documents. Have you attached your W-2's, schedules, and other needed items?

Math errors. It pays to check your addition and subtraction.

Signature. Unsigned returns may be sent back. (If you are filing a combined or joint return, both of you must sign.)

LINE 38 ESTIMATED TAX

If you make estimated tax payments, you can use all or part of your refund as a credit on your 1985 Form M-14, Individual Estimated Tax Payment Vouchers. Fill in the amount you want credited to your 1985 estimated tax on line 38 of your return and in box 2 on each of your four payment vouchers (Form M-14). Attach payment voucher no. 1 of Form M-14 to the front of your return with a paper clip.

If the amount of estimated tax which must be paid with payment voucher no. 1 is greater than the amount of your refund being credited to estimated tax on line 38, also send a check or money order for the rest of the estimated tax payment with your return and payment voucher no. 1.

LINE 39 YOUR 1984 TAX

If the amount on line 31 is greater than the amount on line 36, subtract line 36 from line 31. Fill in the result on line 39. This is the amount of income tax you must pay when you file your return. (If the amount is $1 or less, you must file your return but you do not have to pay the tax.)

If the amount you owe is not paid by April 15, 1985, penalty and interest will be added to the amount you owe.

If you are married filing separate returns and one spouse owes a tax while the other is getting a refund, the spouse who owes the tax must pay it. You cannot use the refund one spouse gets to offset the tax owed by the other spouse.

If you mail your return, pay your tax by check or money order. Do not mail cash. Make your check or money order out to COMMISSIONER OF REVENUE. Be sure to write your social security number on your check or money order.

UNDERPAYMENT OF ESTIMATED TAX

If the amount on line 39 is $400 or more and more than 20% of the amount on line 29, or if you underpaid your 1984 estimated tax for any payment period, you may owe a penalty. Complete Schedule M-429I to see if you owe a penalty or meet one of the exceptions to the penalty. Check the box below line 39 and attach Schedule M-429I to your Form M-1.

If you owe a tax on line 39, add your penalty to the amount of your tax and fill in the result on line 39.

If you have a refund on line 37, subtract your penalty from your refund and fill in the result on line 37.

SIGN YOUR RETURN

You must sign your return. An unsigned return may be returned to you for your signature. If you are married and filing a combined return or a joint return, both of you must sign. Also list a telephone number where you can be reached during the work day so we can contact you quickly if we have questions about your return.

If someone else prepared your return for you, make sure that person also signs your return. Also include the identification number and telephone number of the firm or person who prepared your return.

WHERE TO FILE YOUR RETURN

Use the preaddressed envelope in the center of this booklet for mailing your return. If you did not receive an envelope, mail your return to:

Minnesota Individual Income Tax
St. Paul, Minnesota 55145

Be sure to write your return address on the envelope. Be sure to use enough postage; if you do not, your return may not be delivered to the Department of Revenue.

You may deliver your return in person to the Minnesota Department of Revenue, Centennial Office Building, 658 Cedar Street, St. Paul, Minnesota.

CHANGES IN YOUR FEDERAL RETURN

If you file an amended federal income tax return, you must send a copy of that amended federal return to the Minnesota Department of Revenue within 90 days after you filed it.

If the IRS makes changes to your federal return, check to see if any of the changes affect your Minnesota return. If they

do, you must file an amended Minnesota return, Form M-1X, within 90 days. Attach a copy of the IRS report to your amended return.

Include a check or money order for any tax and interest you owe with your amended return. Read the instructions for filing an amended return to figure your interest.

If you fail to file an amended return, the time period the Department of Revenue can audit your return is extended.

If the federal changes do not affect your Minnesota return, write a letter to the Commissioner of Revenue explaining why the changes do not affect your Minnesota return. Also attach a copy of the IRS report to your letter.

INTEREST AND PENALTIES

If you do not pay the tax you owe by the original or extended due date, a penalty equal to ten percent of your unpaid tax will be added to the amount of tax due. Besides the ten percent penalty, interest at the rate of 13 percent per year will be added both to the amount of your unpaid tax and to your penalty. If you do not file your return within 30 days of the original or extended due date, another five percent penalty will be added for each additional 30-day period, up to a maximum of 25 percent.

If you evade the tax by not filing a return or by filing a false return, an additional 50 percent penalty may be added to the tax due. There are criminal penalties for deliberately failing to file or deliberately filing a false return.

Most Frequently Asked Questions

Here are a few of the questions which were asked frequently by taxpayers when they were preparing their 1983 returns. If you have a question while you are working on your 1984 return, check here first to see if you can find the answer to your question.

Federal Adjusted Gross Income:

How does a married couple split the amount from line 32 of the federal form to start the Minnesota form? When filing a combined Minnesota return, the income and adjustments to income which are included in federal adjusted gross income must be split between husband and wife based on who earned the income or on whose income the adjustment was determined. You can use Schedule M-1D, Computation of Federal Income, to help you split your joint federal income. (Schedule M-1D is on the back of Schedule M-1B, Minnesota Deductions.) Read the instructions for line 1 on page 5.

Who gets the two-earner married couple deduction? This adjustment to income on your federal return is determined based on the earned income of the spouse who had the smaller income (line 5 of federal Schedule W). Therefore, the spouse whose earned income was used to determine the adjustment must use the deduction for a married couple when both work as a reduction to his or her income when splitting the federal adjusted gross income between columns A and B on line 1 of Form M-1. The same spouse must also add back the federal deduction for a married couple when both work in his or her column on line 2 of Form M-1.

How do we split the state refund we reported on the federal return? The state refund included in your joint federal adjusted gross income should be split between spouses based on the income amounts you listed on line 1 of your Minnesota return for last year.

My wife and I have a spousal IRA. How do I divide it? Because a spousal IRA is established when one spouse does not work, the working spouse should use the amount allowed as an adjustment to income on the federal return when federal adjusted gross income is split between husband and wife. Also, if the amount deducted on the federal return for contributions to the spousal IRA is more than the limit allowed by Minnesota (read the instructions on page 6), the portion not allowed by Minnesota should be listed in the column of the working spouse on line 3.

Additions and Subtractions:

What is a qualified pension plan? A qualified plan is generally any plan except a tax sheltered annuity or deferred compensation. A list of qualified plans is included in the instructions for Individual Retirement Account on page 6 of the instructions.

If I am self-employed and have a Keogh plan, can I also have an IRA? Minnesota law does not allow payments to an IRA if you are covered under a qualified pension plan. Since a Keogh is considered a qualified pension plan, you must add back your IRA contributions on your Minnesota return.

I am covered under PERA. Do I have to add back my pension contribution and my IRA? Yes. Minnesota law does not allow you to deduct payments to an IRA if you are covered under a government plan (PERA is a government plan). Your PERA contributions are added back because Minnesota taxes your contributions when they are put into the plan and excludes your pension income when it is later received. (The opposite is true for federal. Your contributions are not taxed for federal when they are put in and then your pension income is taxed when you receive it.)

Can I subtract what I put into my pension this year on line 7

as a pension exclusion? No. The pension exclusion is for the income you receive from your pension after you retire.

What modification does Minnesota have for social security income which is taxed by the federal? Minnesota does not tax any social security benefits. If any of your social security benefits were taxed on your federal return, you can subtract the amount on your Minnesota return.

Federal Tax Deduction:

I paid a balance due on my federal return last year. Can I take that as a deduction? No. The balance due on your federal return from last year was deducted on your Minnesota income tax return last year when you subtracted your federal tax liability.

I forgot to send my Schedule M-1B with my return. What should I do? Wait until the Department contacts you to send it so it will get matched up with your return.

Why can't I put my federal withholding on line 1 of Schedule M-1B? Minnesota law now uses your federal liability rather than your federal withholding as the starting point for your federal tax deduction.

Deductions — Itemized/Standard:

Can I use my share of property tax from my CRP as an itemized deduction on my state return? No. The amount shown as the renter's share of property tax on the CRP is **only** for determining your property tax refund.

If I take all the itemized deductions, can my spouse take the standard deduction? No. Both spouses must use the same method for taking deductions. So if you use all of the itemized deductions to reduce your income, your spouse must list "none."

What is the best way for my spouse and I to split our itemized deductions? If you are filing a combined return (using both columns on one form), split them so your taxable income amounts are as equal as possible. Read page 12 of the instructions. If you are filing separate returns (each spouse does his or her own form), you must each claim your own expenses on your own return. Any expenses paid from joint funds may be split between you however you choose.

Where do I deduct the gas tax? Since Minnesota itemized deductions begin with your federal itemized deductions, the gas tax can no longer be deducted on your Minnesota return. The **only** adjustments to the federal amount are explained on pages 13 and 14 of the instructions.

1984 TAX TABLE

Read down the column to find the bracket which includes your income from line 12. Fill in on line 13 of your form the tax shown to the right of your income bracket.

If your INCOME from line 12 is — at least	but less than	Your TAX is —
$ 0	$ 50	$ 0
50	100	1
100	150	2
150	200	3
200	250	4
250	300	4
300	350	5
350	400	6
400	450	7
450	500	8
500	550	9
550	600	9
600	650	10
650	700	11
700	750	12
750	800	13
800	850	14
850	900	15
900	950	16
950	1,000	18
1,000	1,050	19
1,050	1,100	20
1,100	1,150	21
1,150	1,200	22
1,200	1,250	23
1,250	1,300	24
1,300	1,350	25
1,350	1,400	27
1,400	1,450	28
1,450	1,500	30
1,500	1,550	32
1,550	1,600	34
1,600	1,650	36
1,650	1,700	37
1,700	1,750	39
1,750	1,800	41
1,800	1,850	43
1,850	1,900	44
1,900	1,950	46
1,950	2,000	48
2,000	2,050	50
2,050	2,100	51
2,100	2,150	53
2,150	2,200	55
2,200	2,250	57
2,250	2,300	59
2,300	2,350	60
2,350	2,400	62
2,400	2,450	64
2,450	2,500	66
2,500	2,550	67
2,550	2,600	69
2,600	2,650	71
2,650	2,700	73
2,700	2,750	75
2,750	2,800	78
2,800	2,850	80
2,850	2,900	83
2,900	2,950	86
2,950	3,000	89
3,000	3,050	92
3,050	3,100	95
3,100	3,150	98
3,150	3,200	101
3,200	3,250	104
3,250	3,300	107
3,300	3,350	110
3,350	3,400	113
3,400	3,450	116
3,450	3,500	119
3,500	3,550	122
3,550	3,600	125
3,600	3,650	127
3,650	3,700	130
3,700	3,750	133
3,750	3,800	136
3,800	3,850	139
3,850	3,900	142
3,900	3,950	145
3,950	4,000	148
4,000	4,050	151
4,050	4,100	154
4,100	4,150	157
4,150	4,200	161
4,200	4,250	165
4,250	4,300	169
4,300	4,350	172
4,350	4,400	176
4,400	4,450	180
4,450	4,500	183
4,500	4,550	187
4,550	4,600	191
4,600	4,650	194
4,650	4,700	198
4,700	4,750	202
4,750	4,800	206
4,800	4,850	209
4,850	4,900	213
4,900	4,950	217
4,950	5,000	220
5,000	5,050	224
5,050	5,100	228
5,100	5,150	231
5,150	5,200	235
5,200	5,250	239
5,250	5,300	242
5,300	5,350	246
5,350	5,400	250
5,400	5,450	254
5,450	5,500	258
5,500	5,550	262
5,550	5,600	267
5,600	5,650	271
5,650	5,700	276
5,700	5,750	280
5,750	5,800	284
5,800	5,850	289
5,850	5,900	293
5,900	5,950	298
5,950	6,000	302
6,000	6,050	307
6,050	6,100	311
6,100	6,150	316
6,150	6,200	320
6,200	6,250	325
6,250	6,300	329
6,300	6,350	333
6,350	6,400	338
6,400	6,450	342
6,450	6,500	347
6,500	6,550	351
6,550	6,600	356
6,600	6,650	360
6,650	6,700	365
6,700	6,750	369
6,750	6,800	374
6,800	6,850	378
6,850	6,900	383
6,900	6,950	389
6,950	7,000	394
7,000	7,050	399
7,050	7,100	404
7,100	7,150	409
7,150	7,200	414
7,200	7,250	420
7,250	7,300	425
7,300	7,350	430
7,350	7,400	435
7,400	7,450	440
7,450	7,500	445
7,500	7,550	451
7,550	7,600	456
7,600	7,650	461
7,650	7,700	466
7,700	7,750	471
7,750	7,800	476
7,800	7,850	482
7,850	7,900	487
7,900	7,950	492
7,950	8,000	497
8,000	8,050	502
8,050	8,100	507
8,100	8,150	513
8,150	8,200	518
8,200	8,250	523
8,250	8,300	528
8,300	8,350	533
8,350	8,400	538
8,400	8,450	544
8,450	8,500	549
8,500	8,550	554
8,550	8,600	559
8,600	8,650	564
8,650	8,700	569
8,700	8,750	575
8,750	8,800	580
8,800	8,850	585
8,850	8,900	590
8,900	8,950	595
8,950	9,000	600
9,000	9,050	606
9,050	9,100	611
9,100	9,150	616
9,150	9,200	621
9,200	9,250	626
9,250	9,300	631
9,300	9,350	637
9,350	9,400	642
9,400	9,450	647
9,450	9,500	652
9,500	9,550	657
9,550	9,600	663
9,600	9,650	669
9,650	9,700	675
9,700	9,750	681
9,750	9,800	686
9,800	9,850	692
9,850	9,900	698
9,900	9,950	704
9,950	10,000	710
10,000	10,050	715
10,050	10,100	721
10,100	10,150	727
10,150	10,200	733
10,200	10,250	739
10,250	10,300	745
10,300	10,350	750
10,350	10,400	756
10,400	10,450	762
10,450	10,500	768
10,500	10,550	774
10,550	10,600	780
10,600	10,650	785
10,650	10,700	791
10,700	10,750	797
10,750	10,800	803
10,800	10,850	809
10,850	10,900	814
10,900	10,950	820
10,950	11,000	826
11,000	11,050	832
11,050	11,100	838
11,100	11,150	844
11,150	11,200	849
11,200	11,250	855
11,250	11,300	861
11,300	11,350	867
11,350	11,400	873
11,400	11,450	879
11,450	11,500	884
11,500	11,550	890
11,550	11,600	896
11,600	11,650	902
11,650	11,700	908
11,700	11,750	914
11,750	11,800	919
11,800	11,850	925
11,850	11,900	931
11,900	11,950	937
11,950	12,000	943
12,000	12,050	948
12,050	12,100	954
12,100	12,150	960
12,150	12,200	966
12,200	12,250	972
12,250	12,300	978
12,300	12,350	984
12,350	12,400	991
12,400	12,450	997
12,450	12,500	1,004
12,500	12,550	1,010
12,550	12,600	1,017
12,600	12,650	1,023
12,650	12,700	1,030
12,700	12,750	1,036
12,750	12,800	1,043
12,800	12,850	1,049
12,850	12,900	1,056
12,900	12,950	1,062
12,950	13,000	1,069
13,000	13,050	1,075
13,050	13,100	1,082
13,100	13,150	1,088
13,150	13,200	1,095
13,200	13,250	1,101
13,250	13,300	1,108
13,300	13,350	1,114
13,350	13,400	1,121
13,400	13,450	1,127
13,450	13,500	1,134
13,500	13,550	1,140
13,550	13,600	1,146
13,600	13,650	1,153
13,650	13,700	1,159
13,700	13,750	1,166
13,750	13,800	1,172
13,800	13,850	1,179
13,850	13,900	1,185
13,900	13,950	1,192
13,950	14,000	1,198
14,000	14,050	1,205
14,050	14,100	1,211
14,100	14,150	1,218
14,150	14,200	1,224
14,200	14,250	1,231
14,250	14,300	1,237
14,300	14,350	1,244
14,350	14,400	1,250
14,400	14,450	1,257
14,450	14,500	1,263
14,500	14,550	1,270
14,550	14,600	1,276
14,600	14,650	1,283
14,650	14,700	1,289
14,700	14,750	1,296
14,750	14,800	1,302
14,800	14,850	1,309
14,850	14,900	1,315
14,900	14,950	1,322
14,950	15,000	1,328
15,000	15,050	1,334
15,050	15,100	1,341
15,100	15,150	1,347
15,150	15,200	1,354
15,200	15,250	1,360
15,250	15,300	1,367
15,300	15,350	1,373
15,350	15,400	1,380
15,400	15,450	1,386
15,450	15,500	1,393
15,500	15,550	1,399
15,550	15,600	1,406
15,600	15,650	1,412
15,650	15,700	1,419
15,700	15,750	1,425
15,750	15,800	1,432
15,800	15,850	1,438
15,850	15,900	1,445
15,900	15,950	1,451
15,950	16,000	1,458
16,000	16,050	1,464
16,050	16,100	1,471
16,100	16,150	1,477
16,150	16,200	1,484
16,200	16,250	1,490
16,250	16,300	1,497
16,300	16,350	1,503
16,350	16,400	1,510
16,400	16,450	1,516
16,450	16,500	1,523
16,500	16,550	1,529
16,550	16,600	1,535
16,600	16,650	1,542
16,650	16,700	1,548
16,700	16,750	1,555
16,750	16,800	1,561
16,800	16,850	1,568
16,850	16,900	1,574
16,900	16,950	1,581
16,950	17,000	1,587
17,000	17,050	1,594
17,050	17,100	1,601
17,100	17,150	1,608
17,150	17,200	1,615
17,200	17,250	1,622
17,250	17,300	1,629
17,300	17,350	1,636
17,350	17,400	1,644
17,400	17,450	1,651
17,450	17,500	1,658
17,500	17,550	1,665
17,550	17,600	1,672
17,600	17,650	1,679
17,650	17,700	1,686
17,700	17,750	1,693
17,750	17,800	1,700
17,800	17,850	1,707
17,850	17,900	1,714
17,900	17,950	1,722
17,950	18,000	1,729
18,000	18,050	1,736
18,050	18,100	1,743
18,100	18,150	1,750
18,150	18,200	1,757
18,200	18,250	1,764
18,250	18,300	1,771
18,300	18,350	1,778
18,350	18,400	1,785
18,400	18,450	1,792
18,450	18,500	1,800
18,500	18,550	1,807
18,550	18,600	1,814
18,600	18,650	1,821
18,650	18,700	1,828
18,700	18,750	1,835
18,750	18,800	1,842
18,800	18,850	1,849
18,850	18,900	1,856
18,900	18,950	1,863
18,950	19,000	1,870
19,000	19,050	1,878
19,050	19,100	1,885
19,100	19,150	1,892
19,150	19,200	1,899
19,200	19,250	1,906
19,250	19,300	1,913
19,300	19,350	1,920
19,350	19,400	1,927
19,400	19,450	1,934
19,450	19,500	1,941
19,500	19,550	1,948
19,550	19,600	1,956
19,600	19,650	1,963
19,650	19,700	1,970
19,700	19,750	1,977
19,750	19,800	1,984
19,800	19,850	1,991
19,850	19,900	1,998
19,900	19,950	2,005
19,950	20,000	2,012
20,000	20,050	2,019
20,050	20,100	2,026
20,100	20,150	2,034
20,150	20,200	2,041
20,200	20,250	2,048
20,250	20,300	2,055
20,300	20,350	2,062
20,350	20,400	2,069
20,400	20,450	2,076
20,450	20,500	2,083
20,500	20,550	2,090
20,550	20,600	2,097
20,600	20,650	2,104
20,650	20,700	2,112
20,700	20,750	2,119
20,750	20,800	2,126
20,800	20,850	2,133
20,850	20,900	2,140
20,900	20,950	2,147
20,950	21,000	2,154

1984 TAX TABLE

Read down the column to find the bracket which includes your income from line 12. Fill in on line 13 of your form the tax shown to the right of your income bracket.

If your INCOME from line 12 is — at least	but less than	Your TAX is —
21,000	21,050	2,161
21,050	21,100	2,168
21,100	21,150	2,175
21,150	21,200	2,182
21,200	21,250	2,190
21,250	21,300	2,197
21,300	21,350	2,204
21,350	21,400	2,211
21,400	21,450	2,218
21,450	21,500	2,225
21,500	21,550	2,232
21,550	21,600	2,239
21,600	21,650	2,246
21,650	21,700	2,253
21,700	21,750	2,260
21,750	21,800	2,268
21,800	21,850	2,275
21,850	21,900	2,282
21,900	21,950	2,289
21,950	22,000	2,296
22,000	22,050	2,303
22,050	22,100	2,310
22,100	22,150	2,317
22,150	22,200	2,324
22,200	22,250	2,331
22,250	22,300	2,338
22,300	22,350	2,346
22,350	22,400	2,353
22,400	22,450	2,360
22,450	22,500	2,367
22,500	22,550	2,374
22,550	22,600	2,381
22,600	22,650	2,388
22,650	22,700	2,395
22,700	22,750	2,402
22,750	22,800	2,409
22,800	22,850	2,416
22,850	22,900	2,424
22,900	22,950	2,431
22,950	23,000	2,438
23,000	23,050	2,445
23,050	23,100	2,452
23,100	23,150	2,459
23,150	23,200	2,466
23,200	23,250	2,473
23,250	23,300	2,480
23,300	23,350	2,487
23,350	23,400	2,494
23,400	23,450	2,502
23,450	23,500	2,509
23,500	23,550	2,516
23,550	23,600	2,523
23,600	23,650	2,530
23,650	23,700	2,537
23,700	23,750	2,544
23,750	23,800	2,551
23,800	23,850	2,558
23,850	23,900	2,565
23,900	23,950	2,572
23,950	24,000	2,580
24,000	24,050	2,587
24,050	24,100	2,594
24,100	24,150	2,601
24,150	24,200	2,608
24,200	24,250	2,615
24,250	24,300	2,622
24,300	24,350	2,629
24,350	24,400	2,636
24,400	24,450	2,643
24,450	24,500	2,651
24,500	24,550	2,658
24,550	24,600	2,665
24,600	24,650	2,672
24,650	24,700	2,679
24,700	24,750	2,686
24,750	24,800	2,693
24,800	24,850	2,700
24,850	24,900	2,707
24,900	24,950	2,714
24,950	25,000	2,721
25,000	25,050	2,729
25,050	25,100	2,736
25,100	25,150	2,743
25,150	25,200	2,750
25,200	25,250	2,757
25,250	25,300	2,764
25,300	25,350	2,771
25,350	25,400	2,778
25,400	25,450	2,785
25,450	25,500	2,792
25,500	25,550	2,799
25,550	25,600	2,807
25,600	25,650	2,814
25,650	25,700	2,821
25,700	25,750	2,828
25,750	25,800	2,835
25,800	25,850	2,842
25,850	25,900	2,849
25,900	25,950	2,856
25,950	26,000	2,863
26,000	26,050	2,870
26,050	26,100	2,877
26,100	26,150	2,885
26,150	26,200	2,892
26,200	26,250	2,899
26,250	26,300	2,906
26,300	26,350	2,913
26,350	26,400	2,920
26,400	26,450	2,927
26,450	26,500	2,934
26,500	26,550	2,941
26,550	26,600	2,948
26,600	26,650	2,955
26,650	26,700	2,963
26,700	26,750	2,970
26,750	26,800	2,977
26,800	26,850	2,984
26,850	26,900	2,991
26,900	26,950	2,998
26,950	27,000	3,005
27,000	27,050	3,012
27,050	27,100	3,019
27,100	27,150	3,026
27,150	27,200	3,033
27,200	27,250	3,041
27,250	27,300	3,048
27,300	27,350	3,056
27,350	27,400	3,063
27,400	27,450	3,071
27,450	27,500	3,079
27,500	27,550	3,086
27,550	27,600	3,094
27,600	27,650	3,101
27,650	27,700	3,109
27,700	27,750	3,116
27,750	27,800	3,124
27,800	27,850	3,132
27,850	27,900	3,139
27,900	27,950	3,147
27,950	28,000	3,154
28,000	28,050	3,162
28,050	28,100	3,170
28,100	28,150	3,177
28,150	28,200	3,185
28,200	28,250	3,192
28,250	28,300	3,200
28,300	28,350	3,208
28,350	28,400	3,215
28,400	28,450	3,223
28,450	28,500	3,230
28,500	28,550	3,238
28,550	28,600	3,246
28,600	28,650	3,253
28,650	28,700	3,261
28,700	28,750	3,268
28,750	28,800	3,276
28,800	28,850	3,284
28,850	28,900	3,291
28,900	28,950	3,299
28,950	29,000	3,306
29,000	29,050	3,314
29,050	29,100	3,322
29,100	29,150	3,329
29,150	29,200	3,337
29,200	29,250	3,344
29,250	29,300	3,352
29,300	29,350	3,360
29,350	29,400	3,367
29,400	29,450	3,375
29,450	29,500	3,382
29,500	29,550	3,390
29,550	29,600	3,398
29,600	29,650	3,405
29,650	29,700	3,413
29,700	29,750	3,420
29,750	29,800	3,428
29,800	29,850	3,436
29,850	29,900	3,443
29,900	29,950	3,451
29,950	30,000	3,458
30,000	30,050	3,466
30,050	30,100	3,474
30,100	30,150	3,481
30,150	30,200	3,489
30,200	30,250	3,496
30,250	30,300	3,504
30,300	30,350	3,512
30,350	30,400	3,519
30,400	30,450	3,527
30,450	30,500	3,534
30,500	30,550	3,542
30,550	30,600	3,550
30,600	30,650	3,557
30,650	30,700	3,565
30,700	30,750	3,572
30,750	30,800	3,580
30,800	30,850	3,588
30,850	30,900	3,595
30,900	30,950	3,603
30,950	31,000	3,610
31,000	31,050	3,618
31,050	31,100	3,626
31,100	31,150	3,633
31,150	31,200	3,641
31,200	31,250	3,648
31,250	31,300	3,656
31,300	31,350	3,664
31,350	31,400	3,671
31,400	31,450	3,679
31,450	31,500	3,686
31,500	31,550	3,694
31,550	31,600	3,701
31,600	31,650	3,709
31,650	31,700	3,717
31,700	31,750	3,724
31,750	31,800	3,732
31,800	31,850	3,739
31,850	31,900	3,747
31,900	31,950	3,755
31,950	32,000	3,762
32,000	32,050	3,770
32,050	32,100	3,777
32,100	32,150	3,785
32,150	32,200	3,793
32,200	32,250	3,800
32,250	32,300	3,808
32,300	32,350	3,815
32,350	32,400	3,823
32,400	32,450	3,831
32,450	32,500	3,838
32,500	32,550	3,846
32,550	32,600	3,853
32,600	32,650	3,861
32,650	32,700	3,869
32,700	32,750	3,876
32,750	32,800	3,884
32,800	32,850	3,891
32,850	32,900	3,899
32,900	32,950	3,907
32,950	33,000	3,914
33,000	33,050	3,922
33,050	33,100	3,929
33,100	33,150	3,937
33,150	33,200	3,945
33,200	33,250	3,952
33,250	33,300	3,960
33,300	33,350	3,967
33,350	33,400	3,975
33,400	33,450	3,983
33,450	33,500	3,990
33,500	33,550	3,998
33,550	33,600	4,005
33,600	33,650	4,013
33,650	33,700	4,021
33,700	33,750	4,028
33,750	33,800	4,036
33,800	33,850	4,043
33,850	33,900	4,051
33,900	33,950	4,059
33,950	34,000	4,066
34,000	34,050	4,074
34,050	34,100	4,081
34,100	34,150	4,089
34,150	34,200	4,097
34,200	34,250	4,104
34,250	34,300	4,112
34,300	34,350	4,119
34,350	34,400	4,127
34,400	34,450	4,135
34,450	34,500	4,142
34,500	34,550	4,150
34,550	34,600	4,157
34,600	34,650	4,165
34,650	34,700	4,173
34,700	34,750	4,180
34,750	34,800	4,188
34,800	34,850	4,195
34,850	34,900	4,203
34,900	34,950	4,211
34,950	35,000	4,218
35,000	35,050	4,226
35,050	35,100	4,233
35,100	35,150	4,241
35,150	35,200	4,249
35,200	35,250	4,256
35,250	35,300	4,264
35,300	35,350	4,271
35,350	35,400	4,279
35,400	35,450	4,287
35,450	35,500	4,294
35,500	35,550	4,302
35,550	35,600	4,309
35,600	35,650	4,317
35,650	35,700	4,324
35,700	35,750	4,332
35,750	35,800	4,340
35,800	35,850	4,347
35,850	35,900	4,355
35,900	35,950	4,362
35,950	36,000	4,370
36,000	36,050	4,378
36,050	36,100	4,385
36,100	36,150	4,393
36,150	36,200	4,400
36,200	36,250	4,408
36,250	36,300	4,416
36,300	36,350	4,423
36,350	36,400	4,431
36,400	36,450	4,438
36,450	36,500	4,446
36,500	36,550	4,454
36,550	36,600	4,461
36,600	36,650	4,469
36,650	36,700	4,476
36,700	36,750	4,484
36,750	36,800	4,492
36,800	36,850	4,499
36,850	36,900	4,507
36,900	36,950	4,514
36,950	37,000	4,522
37,000	37,050	4,530
37,050	37,100	4,537
37,100	37,150	4,545
37,150	37,200	4,552
37,200	37,250	4,560
37,250	37,300	4,568
37,300	37,350	4,575
37,350	37,400	4,583
37,400	37,450	4,590
37,450	37,500	4,598
37,500	37,550	4,607
37,550	37,600	4,615
37,600	37,650	4,623
37,650	37,700	4,631
37,700	37,750	4,639
37,750	37,800	4,647
37,800	37,850	4,655
37,850	37,900	4,663
37,900	37,950	4,671
37,950	38,000	4,679
38,000	38,050	4,688
38,050	38,100	4,696
38,100	38,150	4,704
38,150	38,200	4,712
38,200	38,250	4,720
38,250	38,300	4,728
38,300	38,350	4,736
38,350	38,400	4,744
38,400	38,450	4,752
38,450	38,500	4,761
38,500	38,550	4,769
38,550	38,600	4,777
38,600	38,650	4,785
38,650	38,700	4,793
38,700	38,750	4,801
38,750	38,800	4,809
38,800	38,850	4,817
38,850	38,900	4,825
38,900	38,950	4,833
38,950	39,000	4,842
39,000	39,050	4,850
39,050	39,100	4,858
39,100	39,150	4,866
39,150	39,200	4,874
39,200	39,250	4,882
39,250	39,300	4,890
39,300	39,350	4,898
39,350	39,400	4,906
39,400	39,450	4,914
39,450	39,500	4,923
39,500	39,550	4,931
39,550	39,600	4,939
39,600	39,650	4,947
39,650	39,700	4,955
39,700	39,750	4,963
39,750	39,800	4,971
39,800	39,850	4,979
39,850	39,900	4,987
39,900	39,950	4,996
39,950	40,000	5,004

$40,000 or more figure your tax below.

Your income from line 12		
	×	1.013
Multiply by 1.013 and fill in result here		
	−	$40,000
Subtract		
Difference		
	×	0.16
Multiply by 16% and fill in result here		
	+	$4,924
Add		
Your tax (fill in on line 13)		

OCCUPATION NUMBERS

Read down the list and choose the job title that is closest to your main occupation. Fill in the number listed for that job in the proper space on your form. If you are filing a joint or combined return, also find the job that is closest to your spouse's main occupation and fill in his or her number in the proper space.

Some job titles are followed by the words "not listed." These should be used when your occupation falls within a general category and a more specific title is not on the list.

If you are a **student, temporarily disabled** or **unemployed,** find the last job you had and fill in the number for that job on the form.

If you are **retired,** fill in number 991 on your form.

If you are **permanently disabled,** fill in number 992 on your form.

If your OCCUPATION is:	Your NUMBER is:
Accountant	023
Administrative assistant	389
Administrative support	313
Administrator-educational	014
Administrator-other	019
Air traffic controller	227
Airplane navigator	226
Airplane pilot	226
Animal caretaker (not farm)	487
Announcer	198
Architect	043
Artist-performing or other	194
Assembler-factory	785
Athlete-professional	199
Attorney	178
Auctioneer	284
Auditor	023
Baker	687
Bank teller	383
Banker	025
Barber	457
Bartender	434
Beautician	457
Bricklayer	563
Broadcast equip. operator	228
Bus driver	808
Butcher	686
Buyer	033
Cabinet maker	657
Caretaker	453
Carpenter	567
Carpet/flooring installer	566
Cashier	276
Child care worker	468
Clergy	176
Clerk-financial	339
Clerk-general office	379
Clerk-hotel	317
Clerk-mail	356
Clerk-shipping & receiving	364
Clerk-stock & inventory	365
Computer equip. operator	308
Computer programmer	229
Computer systems analyst	064
Construction-foreman	553
Construction-laborer	869
Cook	436
Correctional guard/attend.	424
Counselor	163
Curator	165
Data entry keyer	385
Day care child worker	468
Dental assistant	203
Dental hygienist	203
Dental technician	203
Dentist	085
Designer	185
Dietician	097
Director-financial	007
Director-office & other	019
Disabled	992
Dishwasher	444
Dispatcher	359
Drafting	217
Dry cleaning-laundry	403
Drywall installer	573
Duplicating mach. operator	345
Editor	195
Elected official	003
Electrician	575
Engineer (not railroad)	059
Engraver (not photo)	649
Entertainer	194
Expediter	373
Factory-assembly	785
Factory-food products	688
Factory-other	785
Farmer-full time	473
Farmer-part time	474
Firefighter or prevention	416
Foreman-construction	553
Foreman-other	558
Forestry worker or super.	494
Furniture maker	657
Gas station attendant	885
Groundskeeper or gardener	486
Hair stylist	457
Health technician	203
Heavy equipment operator	859
Homemaker	990
Hotel worker	317
Housekeeper	449
Hunting & trapping	499
Inspector	036
Instructor	153
Insurance (adjust/examine)	375
Insurance agent	253
Insurance investigator	375
Janitor	453
Journalist	195
Judge	179
Keypunch operator	385
Lab technician	225
Labor relations specialist	027
Laborer-construction	869
Laborer-materials moving	864
Laborer-other	864
Laundry-dry cleaning	403
Law enforcement officer	418
Librarian	164
Licensed practical nurse	204
Lithographer	735
Machine operator-precision	655
Machine operator-other	703
Maid-commercial	449
Maid-private household	405
Mail carrier	355
Mail clerk	356
Management analyst	026
Manager-financial	007
Manager-office & other	019
Masonry-brick or stone	563
Meat cutter	686
Mechanic-automotive	505
Mechanic-other	507
Medical assistant	203
Medical technician	203
Military	993
Mine worker	617
Nurse's aide	447
Official-elected	003
Official-public admin.	005
Optometrist or optician	235
Orderly-medical	447
Owner-contractor	999
Owner-investments	998
Owner-landlord	995
Owner-manufacturing	994
Owner-retailer	997
Owner-wholesaler	996
Painter	579
Paperhanger	583
Paraprofessional-legal	234
Paraprofessional-medical	203
Paving equipment operator	594
Personnel or training	027
Pharmacist	096
Photoengraver	735
Physician	084
Planner	173
Plumber or pipefitter	585
Police officer	418
Precision assembly	636
Printer	734
Professional (not listed)	201
Public rel. specialist	197
Purchasing agent	033
Railroad-conductor	823
Railroad-engineer	823
Railroad-other	824
Receptionist	319
Recreation worker	175
Registered nurse	095
Religious worker	177
Repairperson-electrical	523
Repairperson-other	535
Reporter	195
Researcher	200
Retired	991
Roofer	595
Sales-counter person	275
Sales-door to door	277
Sales-other	274
Sales rep.-advertising	256
Sales rep.-ins., securities	253
Sales rep.-mfg., whlsale	259
Sales rep.-real estate	254
Salesperson-retail	274
Sampler	369
Scientist-bio. sciences	078
Scientist-phys. sciences	076
Scientist-soc. sciences	169
Secretary	313
Security guard	427
Service worker (not listed)	469
Sheetmetal-installer	596
Sheetmetal-precision	653
Sheetmetal-other	715
Shoe repair	669
Social worker	174
Steamfitter	585
Stenographer	314
Steward Stewardess	465
Structural metal worker	597
Supervisor-office or other	303
Surfacing equip. operator	594
Surveyor	063
Taxi cab driver operator	809
Teacher-elem., sec., & pre.	159
Teacher-post secondary	153
Teacher aide	387
Tech. support (not listed)	389
Technician-sciences & eng.	225
Telegraph operator	349
Telephone operator	348
Therapist	105
Tool and die maker	634
Training or labor relations	027
Truck driver	804
Trust officer	025
Typist	315
Underwriter	024
Waiter Waitress	435
Warehouse worker	365
Weigher, measurer, checker	368
Welder	783
Woodworking-precision	657
Writer	183
Zookeeper	487